

INDIVIDUAL INCOME TAX

(Including Farmland Preservation Credit and Homestead Credit)

TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,
IS&E Publications, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
A				
ABLE accounts.....	71.05(6)(a)27. and 28. and (b)52		189-4	
Accelerated cost recovery system (ACRS) (see "Depreciation")				
Accumulated distributions from trusts.....			47-22	
Addresses				
district offices	73.05	1.01	29-5,P504	
division units			P504	
general.....			142-20,147-26,151-25	
Adjusted gross income, Wisconsin, defined	71.01(13)		43-54,52-6	
Administration - Department of Revenue.....	71.80(1)			
Administration - rule-making procedures	227,subch.II			
Advance payments				
declarations (see "Declaration of estimated tax")				
deposit during appeal	71.90(1),(2).....		47-8	
real estate taxes.....			48-13	
voluntary payments allowed	71.03(8)(d)			
withholding required	71.64(1)(a).....	2.90-2.93		
Agents of taxpayer.....	71.03(6)(a).....	1.13		
Airline employees	71.05(6)(b)3.....		39-12,94-32	
Alimony - deduction allowed to nonresidents	71.05(6)(a)12.....		116-10	
Allocation of expenses to follow income	71.05(6)(b)3.....	3.096		
Allocation of income				
apportionment.....	71.04(4)	2.39,2.41,.... 2.44-2.505	135-22,144-11,160-13	
beneficiaries' situs of income	71.04(1)(b)1			
compensation for services.....	71.04(1)(a)			
covenant not to compete	71.04(1)(a).....		154-9	
lottery prize sales	71.04(1)(a),(9).....		116-11	
negative income items	71.01(16)		56-2	
nonresidents (see "Nonresidents")				
reciprocity.....	71.05(2),71.64(8)(a).....	2.02	P121	
Maryland termination.....			79-4	
rents.....	71.04(1)(a)			
Roth IRA rollovers			112-29	
royalties.....	71.04(1)(a)			

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Allocation of income - continued				
salaries	71.04(1)(a)			
separate accounting	71.04(4)			
situs and residency	71.04(1)(a),71.362(1).....	2.30,3.085 .....	.....	A1
telecommuting and mobile employees .....	.....	.....	171-13	
Alternative methods of filing, authority to prescribe.....	.....	.....	104-41	
Alternative minimum tax (see "Minimum tax")				
Amended returns.....	71.74,71.75,71.76.....	2.12	101-2	
electronic filing not permitted.....	.....	.....	119-8	
farmland preservation credit (see "Farmland preservation credit")	.....	.....
federal 30% bonus depreciation .....	.....	.....	133-16	
homestead credit (see "Homestead credit")	.....	.....
income tax.....	71.75(2),(6).....	.....	3-2,4-1,8-1,16-2,87-26, 101-2	
required when amending federal or out-of-state returns	71.76,71.77(2),(7)	2.105	1-4,2-1,4-1,13-2,28-2,32-2, 37-2,41-3,44-3,48-4,53-5, 58-6,73-37,153-7	
Amnesty (see "Tax amnesty")				
Angel investment credit	71.07(5d),71.10(4)(gx) ....	.....	138-42,145-5,146-6,154-10, 160-4,162-15,167-3,175-6, 180-14	
Annualizing income (see "Short period returns")				
Annuities (also see "Retirement benefits" and "Retirement funds exempt") .....	.....	2.94	P126	
.....	.....	.....	16-7	
Annuity payments - military survivor benefits .....	.....	.....
Appeals	71.87-71.90	1.14	19-6,29-3,P505,P506,P507	
appeal procedure	71.88,73.01(5) .....	.....	113-4	
appeals process revised.....	.....	.....
application for abatement .....	.....	1.14 (2)		
closing agreement, stipulation .....	.....	1.14 (6).....	140-22	
conferences .....	.....	1.14 (5).....		
earned income credit.....	.....	.....	145-7	
farmland preservation credit (see "Farmland preservation credit")	.....	.....
homestead credit (see "Homestead credit")	.....	.....
income tax.....	71.88(1)(a),(2)(a)	.....	
Tax Appeals Commission (see "Tax Appeals Commission")	.....	.....
underpayment of estimated tax - interest .....	.....	.....	59-12	
waiver of requirements by department.....	71.89(2) .....	.....	
Apportionment (see "Allocation of income")				
Armed forces member tax credit.....	71.07(6m) .....	.....	116-9,144-11	
Assessment districts	73.05	1.01		
Assessments				
audit year	71.77			
bills, notice	71.74(10),(11),71.80(2)			
collections (see "Collection")				
contested	71.88			
delinquent taxes	71.82(2)(a),71.91, 71.92(3)			
estimated	71.74(3)			
failure to file.....	71.74(3)			
field audits.....	71.74(2) .....	.....	P501	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Assessments - continued interest (see "Interest") Internal Revenue Service adjustments	71.76	2.105	1-4,4-1	
jeopardy	71.74(14)			
office audit authority (see "Authority to audit") payable	71.74(12)			
penalties (see "Penalties") statute of limitations (see "Statute of limitations - assessments and refunds") writ of mandamus - effective 7-31-81 through 4-29-86	783.07 .....	.....	24-6	
ATV incentive payments (2007 to 2014)	71.05(6)(b)44 .....	.....	154-10,189-6	
Authority to audit	71.80(1)			
estimated assessments (see "Assessments") field audit (see "Field audits") homestead credit (see "Homestead credit") office audit.....	71.74(1),(10) .....	.....	4-1,46-2	
records to be produced and receipts to be given	71.74(2)(b)			
rules and regulations	71.80(1)(c)			
statute of limitations (see "Statute of limitations - assessments and refunds ")				
B				
Basis of assets (also see "Gain or loss") acquired before becoming resident	71.05(12) .....	.....	47-2,48-10	
acquired by inheritance	71.05(10)(e) .....	.....	26-1,38-14	
acquired from a decedent - deaths on or after 8-1-87	71.05(10)(e) .....	.....	52-6	
principal residence	71.05(12)(a),(b),(c)	2.30		
property located outside Wisconsin.....	71.05(12)(a)-(c),(15)	2.30		
transitional adjustments changing basis	71.05(13)(a)2			
constant basis	71.05(13)(a)3 .....	.....	30-17	
federal basis differs from Wisconsin	71.05(19)			
Beginning farmer and farm asset owner credit - 2011 to 2013	71.07(8r) .....	.....	162-18,170-2,180-13	
Beneficiaries' situs of income (see "Allocation of income") Bill of Rights .....	.....	.....	P114	
Biodiesel fuel production credit - 2012 and 2013	71.07(3h) .....	.....	154-13,162-13,180-13	
Bonds allocation of income (see "Allocation of income, situs and residency") amortization of bond premium - state and local bonds (see "Interest income, municipal and state bonds") nonresident contractors.....	71.80(16) 71.80(16)(b),(c) 71.83(2)(a)6			
completion of project	71.10(5f) .....	.....	138-41	
penalty				
Breast cancer research donation				
Business credits .....	.....	.....	P123	
return form		2.08		
transacted in state (also see "Allocation of income")	71.02	2.39-2.47		
Business development credit.....	71.07(3y) .....	.....	189-8	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Business expenses (also see "Entertainment expenses" and "Travel expenses") allocated to corresponding income	71.05(6)(b)3			
moving expenses - modification	71.05(6)(a)18 .....	.....	87-6	
C				
Campaign fund check off (see "Election campaign fund check off")				
Capital gains.....			P103	
deferral - 2011 and thereafter	71.05(26) .....	.....	172-15,180-7	
exclusion for investment in a qualified Wisconsin business - 2016 and thereafter	71.05(25) .....	.....	172-14,180-6	
lottery prize sales - 60% exclusion does not apply - 1999 and thereafter.....	71.05(6)(b)9.....	.....	116-11	
modification - 1987 and thereafter.....	71.05(6)(b)9.....	.....	52-5,54-2,58-4,162-10	
sale of small business stock.....	71.01(10) .....	.....	43-12,68-15	
Capital losses.....			P103	
amount allowed - 1986 and prior .....	.....	2.30	13-3,24-10	
amount allowed - 1987 and thereafter	71.05(10)(c) .....	.....	52-5,54-2	
carryover modification	71.05(6)(a)3,5			
transitional adjustments	71.05(7),(13)			
Cash incentives for hybrid vehicles.....		.....	149-1	
Casualty and theft losses		2.98		
Change in tax year	71.03(3)			
Changing basis assets (see "Transitional adjustments")				
Child care credit - 1984-1985.....			37-24,39-1,40-3,43-19	
repealed - 1986 .....	.....	.....	43-19	
Children (see "Dependent credit" and "Dependents with unearned income")				
Church, clergy not subject to withholding.....	71.63(6)(f)			
Claim of right credit	71.07(1) .....	.....	54-30	
Claims for refund (see "Refunds, claims for")				
Closing agreements (see "Appeals, closing agreement, stipulation")				
Collection				
additional assessments.....	71.74(13)(a)			
application of nondelinquent payments	71.74(15) .....	.....	24-21	
balances less than \$1 need not be paid	71.03(8)(e),71.24(11).....	.....	52-33	
civil action for recovery.....	71.91(6)(d)1,2 .....	.....	73-37	
compromises (see "Compromises")				
contested assessments.....	71.89(3)-(5).....	.....	P505,P507	
delinquent taxes (see "Delinquent taxes")				
lien for unpaid taxes (see "Delinquent taxes")				
nonresident service	71.80(12)(c)			
seizure and sale	71.91(5)			
withholding at source (see "Delinquent taxes")				
written notice required (see "Notices")				
Community Development Finance Authority, contributions to interest received from.....	.....	.....	29-2,32-2,37-14,43-20	
Community Development Finance Company, investments in	66.4325(5m) .....	.....	50-8,52-3	
Community rehabilitation program credit .....	.....	.....	29-2	
Compensation for services (see "Allocation of income")	71.07(5k),71.10(4)(es) ....	.....	154-13,162-18	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Compensation for well contamination .....	.....	.....	66-12 43-16	
repealed - 1986 and thereafter .....	.....	.....
Compromises	71.92(3) .....	.....	127-8,133-23,141-17,146-9, 150-20,P124	
delinquent tax.....	71.92(4)	.....	145-7,146-9,150-20,P124	
doomages (estimated assessments).....	.....	.....	49-10	
nondelinquent tax.....	71.01 .....	.....	
Condemnation awards.....	71.01 .....	.....	
Conferences (see "Appeals")	71.78	1.11,1.13	9-7,19-7,43-50,55-2,56-34, 77-4,93-16,156-2	
Confidentiality of returns .....	.....	.....
Constant basis assets (see "Transitional adjustments") .....	.....	.....
Contested assessment (see "Appeals")	71.80(16)	.....	
Contractors - nonresident bonds.....	.....	.....
Contributions .....	.....	.....
charitable deduction claimed by persons who do not itemize (see "Modifications") .....	.....	.....
IRA distributions donated to charity.....	.....	.....	150-2	
political - modification - repealed 1986 .....	.....	.....	42-17,43-9	
Corporate distributions .....	.....	.....	48-21	
stock and/or stock rights .....	.....	.....	45-16,48-21	
Corporation liquidations .....	.....	.....	19-3,21-2,45-16	
election to be filed with DOR .....	.....	.....
Covenant not to compete .....	.....	.....	154-9	
Credit cards .....	.....	.....	139-5	
Credits (see specific credit) .....	.....	.....
Credits as income.....	.....	.....	178-1	
Crime victims awards .....	.....	.....	1-5,37-14	
repealed - 1986 and thereafter .....	.....	.....	43-15	
Criminal penalties - persons other than corporations	71.83(2)	.....	
D				
Dairy and livestock farm investment credit - 2006 to 2013.....	71.07(3n)	2.99	144-9,167-8,171-4,180-13	
Dairy investment credit - 2004 and 2005	71.07(3n) .....	.....	138-40,141-23,142-17, 144-9	
renamed dairy and livestock farm Investment credit .....	.....	.....	144-9	
Dairy manufacturing facility investment credit - 2007 to 2013	71.07(3p) .....	.....	154-10,155-14,160-9,175-8, 180-13	
Deadline for filing (see "Filing requirements") .....	.....	.....
Deceased taxpayers .....	.....	2.93		
estate tax filing requirements.....	.....	.....	150-19	
filing returns for .....	.....	.....	129-12,134-9,138-9,142-8, 147-9,151-9,164-4	
personal representative fees .....	.....	.....	138-12	
refunds or credits payable to	71.75(10)	2.085	24-21	
transfers of property from	867.03(2) .....	.....	87-27	
withholding from wages .....	.....	2.93		

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Declaration of estimated tax .....	.....	1.14(6).....	2-2,3-1,8-1,40-2,46-2,49-1, 49-3,50-2,54-4,55-4,155-1, 156-9,159-4,161-6,P112, P116	
12% underpayment interest (see "Underpayment interest")			2-2,8-1	
amending .....	.....	.....	53-3	
automated processing .....	.....	.....	5-1,8-1,61-1,87-8	
computation of amount	71.09(5),(13).....	.....	52-10	
conform to federal law - 1988 and thereafter .....	.....	.....	123-4,129-3,130-8,133-23	
credit card payments allowed .....	.....	.....	24-7,87-8	
definitions	71.09(1).....	.....	3-1,8-1,13-2,18-1,22-1, 28-2,32-1,41-1,101-6,	
due dates of installments	71.09(3),(12).....	.....	107-8,113-6,119-4, 124-4,129-3,134-3, 138-2,142-2,147-3	
September 2001 installment due date extended .....	.....	.....	128-1	
electronic funds transfer (see "Electronic funds transfer (EFT)")				
estates and trusts - 1987 and thereafter	71.09(2),(13).....	.....	46-32,52-11,55-4,57-10, 62-15,76-2,81-6,119-12, 124-12,129-3,134-3	
farmers	71.09(1)(a),(3),(4).....	.....	
joint declarations - 1986 and thereafter	71.09(16).....	.....	44-2	
look-up .....	.....	.....	156-5	
mailing of vouchers discontinued .....	.....	.....	151-3	
part-year residents	71.09(13).....	.....	70-16	
spouse offsets - 1980-1986 .....	.....	.....	19-1,21-1	
tax-option corporation farm income	71.09(1),(3),(4), 71.36(1),(1m).....	.....	68-13	
Deferred compensation .....	.....	.....	65-17	
nonqualified plan - nonresidents	71.04(1)(a).....	3.085	82-28,88-18,96-3	
Deferred payments .....	.....	3.085		
retirement and profit sharing payments .....	.....	.....	3-1	
rollover of employer retirement plan distributions .....	.....	.....	142-14	
Delinquent taxes	71.91 .....	.....	1-5	
application of delinquent payments	71.91(5)(k) .....	.....	1-5,24-20,87-27	
collection	71.91(1),73.03(28) .....	.....	52-35,54-33	
collection fees	71.91(5)(h) .....	.....	127-8,133-23,P124	
compromises	71.92 .....	.....	122-5,P124	
installment payments permitted .....	.....	.....	127-9,129-3,130-8,132-12, 133-23	
credit card payments permitted .....	.....	.....
delinquent account fee - effective 7-1-92	73.03(33m) .....	.....	76-1,93-15	
denial of occupational license	71.91(8),73.03(28g) .....	.....	97-17,121-4,125-6,130-13	
deny license renewals	71.91(8),73.03(28g) .....	.....	95-1,97-17	
innocent spouse protection	71.91(3) .....	.....	56-11	
installments allowed	71.92(2) .....	.....	123-17,127-9	
automatic withdrawals accepted for making installment payments .....	.....	.....	132-12	
interest (see "Interest") .....	.....	.....
levy upon property	71.91(6) .....	.....	43-46,180-26	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Delinquent taxes - continued				
lien for unpaid taxes	71.91(4) .....	.....	24-20	
tax warrant satisfaction to taxpayer	71.95(5)(f) .....	.....	73-38	
warrant fee	73.03(33) .....	.....	52-34,62-47	
repealed - effective 7-1-92 .....	.....	.....	73-38	
warrant filing fees	71.91(5)(b) .....	.....	
withholding by employer	71.91(7) .....	.....	97-19	
write off doomages after 6 years - effective 8-9-89 and thereafter	73.03(27)(e) .....	.....	62-47	
Department computes tax	71.03(4) .....	.....	
due date	71.03(8)(c) .....	.....	
Dependent credit - effective 1-1-86	71.07(8)(b) .....	.....	
eliminated - 2000 and thereafter	71.07(8)(d) .....	.....	116-9	
Dependents with unearned income				
federal election - parents report child's income .....	.....	.....	65-22	
filing requirements	71.03(2)(a)3 .....	.....	33-8,37-1,41-3,46-4,48-3, 53-14,58-3, 62-7,63-14	
1991 and 1992	71.03(2)(a)3 .....	.....	73-2	
1993 and thereafter	71.03(2)(a)4,5 .....	.....	83-5	
standard deduction	71.05(22)(f) .....	.....	37-1,41-3,46-4,54-29,57-12	
1991 and 1992	71.05(22)(f) .....	.....	73-2	
1993-1997	71.05(22)(f)2,3 .....	.....	83-5	
1998 and thereafter	71.05(22)(f)4 .....	.....	109-5	
nonresidents and part-year residents .....	.....	.....	144-6	
which form to file .....	.....	.....	48-3	
Deposits (see "Advance payments")				
Depreciation				
accelerated cost recovery system (ACRS) .....	.....	.....	43-14	
computation	71.01(7r),71.98(3) .....	.....	62-1,97-5,131-3,148-6,180--9	
farm and residential real property - 1986 and thereafter	71.01(7r)(a),71.05(15) .....	.....	49-2,52-6	
federal 30% bonus depreciation not allowed .....	.....	.....	133-16	
luxury automobiles .....	.....	.....	53-14	
property outside Wisconsin .....	.....	2.30	48-10	
Development zone credits	560, subch.VI .....	.....	56-6,83-6,104-13,126-5, 144-11	
agricultural development authorized - effective 1-1-03	560.798 .....	.....	126-5	
airport development zones created - effective 1-1-07 .....	.....	.....	148-13	
credits available 4-28-88 through 12-31-97				
amended - effective 8-1-88 .....	.....	.....	62-8	
amended - various effective dates between 1-1-95 and 1-1-97 .....	.....	.....	97-10	
investment credit .....	.....	.....	56-7	
jobs credit .....	.....	.....	56-7,62-8,73-7,77-5	
expanded - effective 1-1-93 .....	.....	.....	83-6	
location credit .....	.....	.....	56-8	
sales tax credit .....	.....	.....	56-9	
credits available 1995-1997				
day care credit .....	.....	.....	93-6	
amended - effective dates between 1-1-95 and 1-1-97 .....	.....	.....	97-10	
environmental remediation credit .....	.....	.....	93-6	
credits available 1997				
research credit .....	.....	.....	97-5	
alternative computation permitted .....	.....	.....	104-13	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Development zone credits - continued credits available 1998 and thereafter amended - effective 1-1-00	71.07(2dx) .....	.....	116-12	
capital investment credit - effective 1-1-02	71.07(2di) .....	.....	126-5	
environmental remediation credit	71.07(2dx) .....	.....	104-13	
investment credit - available 1-1-00 .....	.....	.....	116-12	
job creation or retention credit	71.07(2dx) .....	.....	104-13	
90-day certification requirement eliminated - effective 1-1-99 .....	.....	.....	116-12	
definitions modified - effective 10-29-99 .....	.....	.....	116-12	
technology zones credit - effective 1-1-02	560.96 .....	.....	126-5	
computation revised .....	.....	.....	137-4	
definition of "full-time job" revised .....	.....	.....	180-11	
definition of "member of a targeted group" revised .....	.....	.....	144-12,154-10,180-11	
enterprise development zones created - effective 1-1-95 .....	.....	.....	93-6	
Native American reservation .....	.....	.....	73-11	
Disaster losses	2.98	29-18		
Discount on prepayment of mortgage loan .....	.....	.....	156-6	
Disregarded entities .....	.....	.....
District offices (see "Addresses") .....	.....	.....
Dividends	71.04(1)(a)	.....	
allocation (situs and residency) .....	.....	.....
information returns - 9B .....	.....	.....	52-33	
requirement eliminated - 1987 and thereafter .....	.....	.....	28-A1,32-7,35-15,37-23,	
reinvested in stock of public utilities - modification - repealed 1986 .....	.....	.....	40-3,43-9	
Divorced persons .....	.....	.....	49-4,49-22,P109	
Domicile	71.02	2.01	.....	A4
nonrelevant items in determining - 1989 and thereafter	71.02(1)	.....	62-3	
contributions to Wisconsin charitable organizations - this item .....	.....	.....	37-25,62-3	
nonrelevant effective 1-1-84 .....	.....	.....	153-5	
Donations .....	.....	.....
Doomages	71.74(3)	.....	
Drought credit for farmers - 1988	71.07(2fd)	.....	58-2,65-18,162-13	
Due dates (see "Filing requirements") .....	.....	.....
E				
Early stage seed investment credit	71.07(5b) .....	.....	138-43,154-10,160-11, 162-14,175-6	
Earned income credit .....	.....	.....
1986-1988 .....	.....	.....	33-10,37-24,39-1,40-3, 43-21	
1989 and 1990	71.07(9e)	.....	62-13	
1991-1993	71.07(9e)(a)	.....	73-6	
1994	71.07(9e)(ad),(ah),(ap),... (at)	2.97	83-5,85-14,89-1,91-10	
1995	71.07(9e)(ac)	.....	93-4	
1996 through 2010	71.07(9e)(af)	.....	93-4,99-2,137-22,141-16, 146-18,150-6	
2011 and thereafter	71.07(9e)(aj)	.....	172-9	
advance payment of credit	71.07(9e)(g)	.....	162-19	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Earned income credit - continued				
appeals .....	.....	.....	145-5	
department to provide information	73.03(48)	2.07	73-2	
dependent child requirement elimination - 1992 .....	.....	.....	70-18	
not subject to federal or state taxation .....	.....	.....	155-17	
pre-refund review .....	.....	.....
section 1231 gains not considered disqualifying investment income - 1996 and thereafter .....	.....	.....	112-3	
statute of limitations for claiming .....	.....	.....	123-29	
Economic development surcharge (not applicable for 2013 and thereafter)	subch. VII of ch. 77 .....	.....	172-24,180-18 160-7,184-10,189-8	
Economic development tax credit .....	.....	.....	57-10,59-10	
Educational assistance program benefits				
federal exclusion allowed – 1994, 1997 .....	.....	.....	89-1,105-1,106-1	
federal exclusion not allowed - 1992, 1993, 1995, and 1996	71.01(6)(g),(h) .....	.....	77-1,84-3,99-4	
Educator expenses .....	.....	.....	136-15	
Election campaign fund check off	71.10(3) .....	.....	6-2,43-24,48-4,53-5,58-6, 63-3,74-10,79-7,84-8,89-9, 94-10,99-14,103-10,111-10, 115-10,122-13,127-15, 132-16,136-11,149-13	
designation amount increased .....	.....	.....	167-3	
repealed effective 7-1-11 .....	.....	.....	172-10	
revised .....	.....	.....	131-3	
revisions overturned .....	.....	.....	133-1	
Elections available .....	.....	.....	48-14	
Electronic filing .....	.....	.....	74-3,82-1,89-3,110-3, 118-6,119-1,123-5, 127-3,128-4,133-1, 135-6,136-3,137-9, 140-17,142-1,145-10, 145-21,147-1,149-5,150-22, 159-1,170-2,P115	
amended returns may not be filed electronically .....	.....	.....	119-8	
certain tax practitioners required to file electronically .....	.....	.....	130-2,132-3,137-7,141-19, 146-20,150-7,155-18,158-1	
data interchange .....	.....	.....	82-1	
farmland preservation credit claims may be filed electronically .....	.....	.....	118-7	
Form 1NPR .....	.....	.....	155-13	
Form 8453W shouldn't be mailed - effective for the 2000 filing season .....	.....	.....	123-6	
Form W-RA .....	.....	.....	158-6	
Free File .....	.....	.....	130-1,132-1,133-4,135-1, 137-8,139-1,141-1,145-22, 150-23	
homestead credit claims may be filed electronically - effective for 2001 claims .....	.....	.....	127-1	
wage statements and information returns .....	.....	.....	137-2,150-22	
Electronic funds transfer (EFT) .....	.....	1.12	82-1,111-4,115-1,121-2, 125-3,130-1,140-13	
Electronic medical records credit - 2012 and 2013	71.07(51),71.10(4)(gxx) ..	.....	154-13,162-17,180-13,184-9	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Employee defined	71.63(2) 71.65(1)(a)			
wage statement (W-2)	71.01(6)(g) .....	.....	77-1	
Employee benefit - group legal plan exclusion not allowed	71.05(6)(a)4			
Employee benefit plan distributions - modifications				
Employee benefit plans - unrelated business taxable income - 1988 and thereafter	71.01(6) .....	.....	61-14	
Employee savings trust .....	.....	.....	47-22	
Employer defined	71.63(3)			
required to withhold	71.64(1)(a)	.....	20-4	
Employer payment of employee's share of FICA is taxable income .....	.....	.....
Employment outside Wisconsin (see "Allocation of income")				
Endangered resources donation	71.10(5) .....	.....	33-13,34-1,48-3,53-5,58-5, 62-15,63-3,74-10,79-7, 84-8,89-9,94-10,99-14, 103-10,104-41,110-10, 115-10,122-14,127-15, 132-16,136-14,140-16, 145-17	
Enterprise zone jobs credit	71.07(3w) .....	.....	148-7,154-10,162-14, 162-22,167-6 180-12	
calculation changed - effective 1-1-13 .....	.....	.....
Entertainers, nonresident	71.01(2),71.63, .....	.....	3-2,5-1,6-3,7-4,22-2,28-A9, 44-3,P508	
failure to comply - modification	71.64(4),(5),71.80(15)	.....	28-A9	
surety bond	71.05(6)(a)6 .....	.....	73-37,184-17	
71.80(15)(b) .....	.....	.....	43-14,48-22,49-2,52-4	
Entertainment expenses (also see "Business expenses") .....	.....	.....	112-1	
Entity identification numbers .....	.....	.....	52-4,54-30	
Estate administration expenses - effective for deaths on or after 8-1-87	71.05(6)(a)11,(b)7 .....	.....	73-8	
repealed for deaths on or after 1-1-92 .....	.....	.....
Estimated assessments	71.74(3)			
Estimated tax payments (see "Declaration of estimated tax")				
Ethanol and biodiesel fuel pump credit - 2008 to 2013	71.07(5j) .....	.....	154-12,162-18,167-11,180-13	
Exchange of information	71.78(4)(d)			
Exclusions from gross income				
disability income	71.05(6)(b)4 .....	.....	37-24,40-3,43-10,68-15	
married persons - 1986 and thereafter	71.05(6)(b)4 .....	.....	52-5	
foreign earned income .....	.....	.....	37-24,38-15,40-3,43-9	
IRC sec. 911 election - 1986 and thereafter	71.01(6) .....	.....	70-16	
legislators' per diem	71.05(1)(b) .....	.....	1-3,28-A3	
Menominee Indians	71.05(3)			
municipal pensions	71.05(1)(a)			
retirement benefits (also see "Retirement funds exempt")	71.05(1)(a) .....	.....	62-15	
victim of crime awards (see "Crime victim awards") .....	.....	.....
Exemptions (see "Personal exemptions")				
Expense allocated to corresponding income (see "Allocation of expenses to follow income")				
Extensions			P401	
federalized - 1992 and thereafter	71.03(7) .....	.....	77-2,85-23	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Extensions - continued filing deadlines	71.03(7) .....	.....	3-1,8-2,13-2,18-1,31-1, 40-2,41-1,46-2,50-2, 55-3,59-3,70-6,82-4, 85-23,135-5,139-2, 143-3,P401 153-2	
flood relief (2006 returns) .....	.....	2.88(5)	137-4	
interest during extension	71.03(7) .....	.....	77-2,85-23	
payment of tax..... credit card payments allowed.....	71.03(7) .....	.....	123-4,129-3,130-8,133-23	
persons serving in combat zones	73.01(4)(h),73.03(34) .....	.....	52-34,71-2,73-10	
no interest during extension	71.03(7)(b),(c) .....	.....	97-9,128-1,137-4,145-5	
statute of limitations	71.76,71.77(5)	2.105	9-7,69-16	
F				
Farm loss limitation - 1986 to 2013	71.05(6)(a)10 .....	.....	43-13,47-3,49-2,51-9,52-3, 63-12,180-10	
carryforward of limited losses - 15 years	71.05(6)(b)10 .....	.....	56-3,59-11,74-19,76-10	
revised - 1999 to 2013	71.05(6)(a)10 .....	.....	104-14,118-1	
Farmers allocation of income	71.04(1)(a) .....	.....	170-2	
beginning farmer credit.....	.....	.....
drought credit for 1988 (see "Drought credit for farmers - 1988") .....	.....	.....
estimated tax declaration	71.09(1)(a),(3) .....	.....	33-7,34-2,35-1	
payment-in-kind.....	.....	.....	138-3,142-2,147-5,151-14, 170-2,P503	
Farmland preservation credit	71.57 .....	.....	33-25,35-3	
agricultural use defined	91.01(1) .....	.....	28-3	
alternative computations	71.60(1)(b) .....	.....	87-17	
increase credit 70% to 80% - farmland subject to agreement	71.60(1)(c)4,5 .....	.....	
amended	71.59(3) .....	.....	
appeals	71.88(2)(b) .....	.....	
claimant defined	71.58(1) .....	.....	59-12	
partnerships	71.58(1)(c) .....	.....	56-22	
computations	71.60 .....	.....	
increase credit 90% to 95% - 1991 and thereafter	71.60(1)(c)6 .....	.....	73-19	
increase credit 95% to 100% - 1994 and thereafter	71.60(1)(c)6 .....	.....	87-17	
conservation reserve program .....	.....	.....	49-15	
created .....	.....	.....	5-1,7-3	
dairy termination program .....	.....	.....	49-15	
department defined	71.58(2) .....	.....	
depreciation addback - NOL .....	.....	.....	29-18	
depreciation from S corporation not added back .....	.....	.....	41-16	
depreciation limit - \$25,000 - 1983 (farm only) .....	.....	.....	33-25,35-3,39-11	
depreciation limit - \$25,000 - 1987 and thereafter	71.58(7)(a) .....	.....	52-28,55-13	
discharge of lien filed for payback of credits - effective 7-2-83 .....	.....	.....	33-26	
electronic filing permitted .....	.....	.....	118-7	
extraterritorial zoning - 1988 and thereafter	71.60(1)(c)6m .....	.....	62-39	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Farmland preservation credit - continued				
farmland credits' 95% limitation.....	71.07(3m)(c)1 .....	.....	69-19	
farmland defined	71.58(3) .....	.....	56-23	
iceage trail permitted as farmland	71.59(1m) .....	.....	73-18	
fellowship grants	71.58(7) .....	.....	P503	
filing deadline	71.59(2)(a) .....	.....	7-3,8-2,11-2,44-2,46-2, 48-4,50-2	
filing deadline extended - 1991 and thereafter.....	71.59(2)(a),(3) .....	.....	73-17	
fraudulent claims	71.83(2)(b)4 .....	.....	24-20	
gain on sale of principal residence	71.57(7) .....	.....	42-24	
G.I. benefits.....	71.58(7) .....	.....	P503	
gross farm profits	71.58(4) .....	.....	9-3,16-4,33-25,35-3,56-23	
household defined	71.58(5) .....	.....	
household income defined	71.58(6) .....	.....	33-25,35-3,52-28,56-23	
income defined.....	71.58(7)(a) .....	.....	7-3,9-3,11-2,12-4,16-4, 24-15,26-4,27-1	
federal bond interest	71.58(7) .....	.....	
insurance proceeds - surrender of policy.....	.....	.....	95-32	
information required when filing.....	71.59(1)(b) .....	.....	
interest not allowed on refunds.....	71.61(3) .....	.....	
"no tax change" field audits .....	.....	.....	51-13	
nonfarm business losses	71.58(7)(a) .....	.....	24-15	
nonfarm wages.....	71.58(6) .....	.....	24-15	
not-for-profit corporation.....	.....	.....	42-25	
offset against outstanding liabilities	71.61(1) .....	.....	62-39	
ownership of land	71.58(3) .....	.....	37-30,40-4	
payment-in-kind (PIK).....	.....	.....	33-25	
property taxes accrued defined	71.58(8) .....	.....	15-3,44-22,52-28,56-23	
certification that prior year taxes are paid.....	71.59(1)(b) .....	.....	56-24	
refusal of lottery credit - 1997 and thereafter.....	.....	.....	111-28	
transferred property paybacks.....	.....	.....	84-17	
proration on sale	71.58(8) .....	.....	47-29	
railroad retirement benefits.....	71.58(7)(a) .....	.....	P503	
refund as income.....	71.05(6)(a)17,71.61(2)....	.....	9-3,20-4,73-7	
relief payments as income.....	71.58(7) .....	.....	P503	
scholarships and fellowships	71.58(7) .....	.....	P503	
section 179 expense .....	.....	.....	32-10	
seller as claimant - 1984 and thereafter	71.58(8) .....	.....	44-3	
social security and supplemental security income	71.58(7) .....	.....	P503	
soil and water conservation ordinance .....	.....	.....	33-26,57-18	
noncompliance follows claimant.....	71.59(2)(b),(c) .....	.....	57-18	
supplemental unemployment benefit.....	71.58(7) .....	.....	P503	
tax payment requirement for "prior law" filers.....	.....	.....	63-17	
10% minimum credit	71.60(2) .....	.....	26-1,56-24	
two township proration.....	.....	.....	41-16	
unemployment compensation	71.58(7) .....	.....	P503	
veteran's pensions and disability payments.....	71.58(7) .....	.....	P503	
welfare payments	71.58(7) .....	.....	P503	
workers' compensation.....	71.58(7) .....	.....	P503	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Farmland tax relief credit	71.07(3m) .....	.....	62-11,64-2,68-34,138-3, 142-2,147-5,151-14,162-13 139-20	
cranberry growers .....	.....	.....	134-1	
error in 2002 Forms 1 and 1NPR instructions.....	.....	.....	69-19	
farmland credits' 95%limitation.....	71.07(3m)(c)1 .....	.....	73-17	
filing deadline extended.....	71.07(3m)(b)2 .....	.....	116-11,118-1	
maximum credit increased - 1999 and thereafter.....	71.07(3m)(c) .....	.....	116-11 111-28	
percentage rate of credit to be adjusted annually - 1999 and thereafter.....	71.07(3m)(c)3 .....	.....	111-5,115-4,118-9,123-9, 128-10,133-7,137-16, 141-14,146-22 153-4	
Fax-A-Form .....	.....	.....
eliminated effective 12-17-07 .....	.....	.....
Federal abstracts (see "Internal Revenue Service adjustments")				
Federal adjusted gross income defined (also see "Internal Revenue Code defined")	71.01(4) .....	.....	40-11 58-14	
Federal alternative minimum tax not deductible.....	.....	.....
Federal bonds - modification (see "Interest income, United States interest")				
Federal net operating loss (see "Net operating loss")				
Federal retirement benefits (see "Retirement funds exempt")				
Federal returns, required	71.03(5)	2.10	106-5,112-8,118-14,123-14, 128-7,133-7,141-4,150-10	
Federal securities - modification (see "Interest income, federal bonds")				
Federal taxable income defined (also see "Internal Revenue Code defined")	71.01(4) .....	.....	43-54 150-6	
Federal telephone excise tax credit .....	.....	.....
Federalization of income tax .....	.....	.....
Fees				
delinquent taxes (see "Delinquent taxes")				
late filing fees (see "Late filing fee")				
Fiduciaries				
closing certificates.....	71.13(2)(b) .....	.....	107-8,113-6,119-11,124-11, 129-10,134-6	
conformity to chapter 71 of the statutes	71.12			
electing small business trust	71.125(2) .....	.....	113-6,119-11,124-11, 129-10,134-6	
electronic funds transfer (see "Electronic funds transfer (EFT)")				
filing deadlines	71.01(7u), .....	.....	107-9,113-6,119-10	
71.03(6)(a),(8)(b)				
funeral trusts	71.17(6) .....	.....	113-6,119-10,124-11, 129-10,134-6	
taxability of interest from .....	.....	.....	134-5	
inter vivos trust becoming irrevocable after 10-28-99 - resident.....	71.14(3m) .....	.....	116-11,126-4,129-10,134-6	
personal representative/beneficiary liability	71.17(3)			
who must file	71.03(2) .....	.....	107-8,113-6,119-10,124-11, 129-10,134-6	

A6

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Fiduciary returns.....	71.12-71.17 .....	.....	91-3,101-6,107-8,113-6, 119-10,124-11,129-10, 134-6,138-7,142-6,142-9, 150-13 P501	
Field audits.....	71.74(2) 71.75(4),(5).....	.....	47-7 128-14 133-20 128-15,P515	
authority	71.74(2)	.....	47-7	
claim for refund after payment.....	71.75(4),(5).....	.....	128-14	
imposition of penalties.....	.....	.....	133-20	
Multistate Tax Commission audit program .....	.....	.....	128-15,P515	
non-statistical sampling.....	.....	.....
records to be produced by taxpayer	71.74(2)(b)	.....	
scheduling.....	.....	.....	152-8	
statute of limitations (also see "Statute of limitations - assessments and refunds")	71.75(4)	.....	
written notices (see "Notices")				
Filing deadlines (see "Filing requirements")				
Filing requirements.....	71.75(4) 71.03(2)(a)1 .....	.....	116-9	
department to determine - 2000 and thereafter	71.03(2)(a)1 .....	.....	116-9	
filings deadlines				
combat zone participants	73.01(4)(h),73.03(34) .....	.....	52-34	
declaration of estimated tax	71.09(12) .....	.....	37-1,107-8,113-6,119-4, 124-4,151-3	
extensions.....	71.03(7) .....	.....	8-2,18-1,22-1,35-20,46-2, 50-2,55-3,59-3,P401	
farmland preservation credit (see "Farmland preservation credit, filing deadline")				
fiduciaries (see "Fiduciaries")				
homestead credit (see "Homestead credit, filing deadline")				
income tax return	71.01(7u),71.03(6)(a),.... (8)(b)	.....	59-16,97-19,151-1	
information returns	71.70-71.73	2.04	35-22,106-6,118-12,123-13, 128-8,133-10,149-20, 150-8,P117	
interest and dividends, requirement eliminated - 1987 and thereafter .....	.....	.....	52-33,53-1,59-2	
penalty for failure to file.....	71.83(1)(a)1m .....	.....	97-18	
partnerships	71.20(1)	.....	
"timely filed" defined	71.80(18) .....	.....	59-16	
forms (also see "Returns").....		2.08		
1, 1A - income tax.....	71.03(2) .....	.....	2-1,6-1,11-1,12-3,16-1, 26-4,30-2,40-2,45-1,48-2, 53-2,58-1,58-3,136-1, 137-17	
1CNA - nonresident professional athletic team members.....	.....	.....	106-5	
discontinued for taxable years beginning 1-1-03 .....	.....	.....	137-3	
1CND - nonresident corporate directors .....	.....	.....	106-5	
discontinued for taxable years beginning 1-1-03 .....	.....	.....	137-3	
1CNP - nonresident partners.....	.....	.....	53-3,54-4	
1CNS - nonresident S corp. shareholders .....	.....	.....	58-4	
1NPR - nonresidents and part-year residents.....	71.03(2) .....	.....	48-2,49-2,53-2,58-1,58-3	
2	71.13 .....	.....	81-6	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Filing requirements, forms - continued				
2K-1 - income from estates and trusts .....	.....	.....	54-2	
3 - partnerships	71.20(1)	2.04	54-2,106-4	
3K-1 - income share from partnership filing on magnetic, electronic media .....	.....	.....	112-6,118-13,123-13,128-8, 133-9,141-4	
5K-1 - income share from tax-option (S) corp.....	.....	.....	54-2,58-4	
9B - other income	71.72	2.04	47-8	
9C - employers of nonresident entertainers, entertainment corporations or athletes	71.80(15)(b) .....	.....	31-2,46-4	
1040 - required.....	71.03(5)	2.10	106-5,112-8,118-14,123-14, 128-7,133-7,150-10	
1099G - state income tax refunds .....	.....	.....	39-2,40-1,44-1,45-2,48-3, 49-3,53-4,54-4,59-3,65-4, 70-5,75-4,80-14,85-12, 90-7,95-9,100-12,106-8, 112-6,118-14,123-14, 128-12,133-11,137-8, 141-9,146-17,150-21	
1099-INT – interest .....	.....	.....	137-8,141-9,146-17,150-21	
FC - farmland preservation credit.....	.....	.....	7-3,26-1,28-3,45-1,53-2, 58-4,141-9	
H - homestead credit.....	71.55(3) .....	.....	6-2,7-1,12-4,26-3,45-2, 48-2,53-2,58-4	
I - differences between federal and Wisconsin.....	.....	.....	6-2,12-3,24-5,25-2,26-2, 50-1	
information returns	71.70(1),71.71(1),71.72 ..	2.04	37-34,40-1,44-1,45-2,47-8, 62-46,P117	
MS - manufacturer's sales tax credit .....	.....	.....	111-3,111-59	
MT - minimum tax - 1981 and thereafter .....	.....	.....	24-8,26-2,28-A2,53-3,54-1, 58-4	
obtained.....	.....	2.08	6-2,11-1	
OS - net tax paid to another state .....	.....	.....	145-1,169-3	
Package WI-X.....	.....	.....	48-1,49-1,49-2,53-4,54-5, 58-5,59-2,65-4,70-4,75-5, 80-1,85-1,90-1,95-6,100-3, 122-7,127-5,132-5,140-16	
reproduction.....	.....	2.09	99-8,111-5,115-5,122-7, 127-5,132-5,140-17	
substitute tax forms, guidelines .....	.....	.....	115-5,122-7,127-5,132-5, 136-4,140-17	
VC - angel or venture capital credits .....	.....	.....	145-1	
WD - capital gains and losses .....	.....	.....	53-3,54-1,58-1	
WI-Z.....	71.03(2) .....	.....	48-1,49-2,53-2,58-1,58-3	
W-2 wage statement	71.71(1)	2.04	135-7,138-4	
W-222 - Statement of Minnesota Residency .....	.....	.....	54-2	
W-4 (see "Withholding tax, exemption certificates")				
who must file				
1977-1985.....	.....	.....	6-1,7-2,35-2	
1986.....	.....	.....	43-22	
1987 and thereafter.....	71.03(2) .....	.....	54-3,54-13,54-30	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Filing requirements, who must file - continued court order requiring filing - effective 4-30-86	71.80(10) .....	.....	47-8	
dependents with unearned income (see "Dependents with unearned income") fiduciaries (see "Fiduciaries") partnerships	71.20(1)	2.01	49-3	
residence questionnaire	71.03(6)(b) .....	.....	24-6	
taxpayer ordered to file by department .....	.....	.....	148-12,154-11,162-16,180-13	
writ of mandamus - effective 7-31-81 through 4-29-86 .....	.....	.....	148-10,162-15,180-13	
Film production company investment credit - 2009 to 2013	71.07(5h) .....	.....	148-5,156-2	
Film production services credit - 2009 to 2013	71.07(5f) .....	.....	
Fire fighters memorial donation	71.10(5fm) .....	.....	
Fiscal years Wisconsin tax year federalized - 8-1-88 and thereafter	71.01(12) .....	.....	63-1	
Food processing plant and food warehouse investment credit - 2010 to 2013	71.07(3rn) .....	.....	167-8,180-13	
Foreign earned income/housing cost (see "Exclusions from gross income")	.....	.....
Foreign government, services for, not subject to withholding Forms (also see "Filing requirements")	71.63(6)(e) .....	.....	140-17 141-13,146-21,149-4, 150-30	
how to obtain .....	.....	.....	117-7 117-5	
NSTR - application for nonresident sales tax rebate .....	.....	.....
STR - application for sales tax rebate .....	.....	.....
Fractional year	71.03(3)(a) .....	.....	
Fraud penalty (see "Penalties, fraud")	.....	.....
Free File .....	.....	.....	133-4,140-16,143-1,145-22, 146-22,149-10,152-9,153-9	
G				
Gain or loss (also see "Basis of assets") allocation to Wisconsin (see "Nonresidents, allocation of income") capital gains and losses (see "Capital gains" and "Capital losses") involuntary conversion - replacement out of state - modification - repealed 1986 .....	.....	.....	42-18	
personal residence - replacement out of state (see "Personal residence, sale of")	71.05(12)(a) .....	.....	47-2,48-10	
property acquired before becoming resident	71.05(12)(a) .....	.....	43-14,49-2	
sale of depreciable property .....	.....	.....
transitional adjustments changing basis assets	71.05(13)(a)2 .....	.....	
constant basis assets	71.05(13)(a)3 .....	.....	29-1	
federal basis differs from state	71.05(19),(20) .....	.....	
U.S. government obligations .....	.....	3.095	22-7,86-8 140-4,152-8,161-9,171-11	
Gambling .....	.....	.....	48-22	
Gift expenses - limitations .....	.....	.....
Gifts-basis for gain or loss (see "Basis of assets")	.....	.....
Gross income defined	71.03(1) .....	.....	54-13,87-7	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
H				
Head of household - 1994 and thereafter.....	71.01(5m), 71.05(22)(dm)	.....	83-4,89-1	
Health insurance risk-sharing plan assessments credit - 2006 to 2014.	71.07(5g) .....	.....	146-5,180-13,183-12	
Health savings accounts.....	.....	.....	140-1,145-16,150-2,171-3	
Historic rehabilitation credit.....	.....	.....	162-20	
carryforward: taxpayer subject to alternative minimum tax	71.07(9m),(9r), 71.08,71.10(4)	.....	98-29	
historic structure (supplement to federal historic rehabilitation credit)	71.07(9m)	2.956	56-6,59-3,62-9,88-21,180-15, 183-12,188-10,189-6	
nondepreciable historic property (state historic rehabilitation)	71.07(9r)	2.956	56-4,62-9,88-21,89-15	
limitation of costs - 1993 and thereafter	71.07(9r)(b)7 .....	.....	83-6	
revised - 1991 .....	.....	.....	73-3	
property used for both business/personal.....	71.07(9m),(9r) .....	.....	86-22	
repayment if recipient dies	71.07(9r)(k) .....	.....	136-21	
Homestead credit	71.51	14.01-14.06	5-1,6-2,7-1,9-4,11-2,12-4, 13-A5,15-3,16-3,18-1,26-3, 27-1,28-1,33-22,37-1,39-1, 40-2,41-1,44-2,46-2, 140-8,P127	
age 18 minimum	71.53(2)(c)			
amended	71.53(3)	14.01(5)		
appeals	71.88(1)(b)			
authority to audit.....	71.55(7) .....	.....	52-27	
caretaker supplement payments .....	.....	.....	107-6,118-13	
claimant defined.....	71.52(1) .....	.....	43-54,52-25	
computations				
1987 and 1988.....	71.54(1)(b)			
1989.....	71.54(1)(c),(2)(b)2.....	.....	62-38	
1990-1998.....	71.54(1)(c),(d).....	.....	67-5	
1999.....	71.54(1)(e).....	.....	116-16	
2000 - 2009.....	71.54(1)(f).....	.....	116-16	
2010.....	71.54(1)(f),(2m).....	.....	162-32	
2011 and thereafter.....	71.54(1)(g).....	.....	172-11	
death of claimant.....	71.53(1)(b)	14.02(11)	55-12	
dependent deduction.....	71.52(5)	14.03(3)	62-39,69-18	
depreciation added back - 1981 and thereafter	71.52(6) .....	.....	24-15,26-3,32-10	
depreciation from S corp. not added back .....	.....	.....	41-16	
depreciation - standard mileage rate .....	.....	.....	31-15	
electronic filing .....	.....	.....	127-1,130-1,132-1,132-5, 136-5,140-7,149-8	
exceeds tax liability	71.53(1)(a)			
farm defined .....	.....	.....	40-25	
fellowship grants	71.52(6)	.....	128-20	
filings claim after income tax return has been filed.....	.....	.....

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Homestead credit - continued				
filing deadline	71.53(2)(a),71.738	14.01(5)	3-1,6-2,8-1,11-2,13-1,15-3, 16-3,18-1,20-2,22-1,28-1, 32-1,41-1,44-2,46-2,48-4, 50-2,97-19,129-8	
filing deadline extended - 1991 and thereafter.....	71.53(2)(a),(3).....	.....	73-17	
fraudulent claims.....	71.55(6),71.83(2)(b).....	.....	24-20	
gain on sale of principal residence	71.52(6) .....	.....	42-24,107-4	
general relief	71.52(5),(6),(8).....	.....	95-31	
G.I. benefits.....	71.52(6) .....	.....	
gross rent defined	71.52(2) .....	.....	43-54,52-25,56-22,59-5	
homestead defined.....	71.52(3)	14.02(5)	43-54	
household defined.....	71.52(4)	14.01(2)(e)	43-54	
household income defined	71.52(5),(6).....	14.03	33-22,52-26,54-33,69-17 123-18,140-18	
child support payments .....	.....	.....	69-17	
community spouse income allowance.....	71.52(6) .....	.....	24-15	
depreciation .....	.....	.....
federal bond interest	71.52(6) .....	.....	9-4	
foster care payments	71.52(6) .....	.....	125-10	
foster grandparents program payments .....	.....	.....	43-28	
general relief .....	.....	.....
insurance proceeds - surrender of policy.....	71.52(6),71.58(7) .....	.....	95-32	
net operating loss carrybacks	71.52(6) .....	.....	184-10	
retired senior volunteer program payments .....	.....	.....	125-10	
retirement plan distributions - proceeds rolled over .....	.....	.....	124-8	
senior companion program payments .....	.....	.....	125-10	
social security title XX payments.....	71.52(6) .....	.....	9-4	
state/municipal bond interest	71.52(6) .....	.....	73-18	
VEAP payments.....	71.52(6)	14.03(2)(b)	61-18	
household income limit.....	71.54(1)(c)3,(d) .....	.....	33-22,35-2,37-29,38-1, 40-4,62-38,97-14	
increased - 1999	71.54(1)(e) .....	.....	116-16	
increased - 2000 through 2009	71.54(1)(f) .....	.....	116-16	
indexed - 2010	71.54(2m) .....	.....	162-32	
indexing repealed - 2011 and thereafter.....	71.54(1)(g) .....	.....	172-11	
housing subject to property tax.....	71.53(2)(e)	14.05(8)		
credit allowed to certain residents of tax-exempt housing	71.54(2)(c) .....	.....	67-5	
interest not allowed on refunds.....	71.55(4)	14.01(8)(b)		
kinship care payments .....	.....	.....	107-6	
landlord may not charge for rent certificate.....	71.55(2)	14.05(4)(d)	9-4,12-4	
life estate .....	.....	14.04(12)		
marital property agreements.....	.....	14.04(6), 14.05(6)		
marriage, separation, or divorce	71.52(5),(7),(8),71.53(1)(c)	14.06		
"no tax change" field audits .....	.....	.....	51-13	
nursing home resident receiving medical assistance.....	71.53(2)(f) .....	.....	5-2,6-2,7-2,12-4,16-3	
nursing homes; long-term care facilities .....	.....	14.05(14)		
offset against outstanding liabilities	71.55(1)	14.01(3)(a)	62-39	
ownership of real estate .....	.....	.....
equitable ownership interest.....	.....	.....	65-24	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Homestead credit - continued				
property taxes accrued defined	71.52(7)	14.04	5-2,7-1,9-4,11-2,12-4, 13-A5,16-3,33-23,35-3, 43-29,52-26,52-27, 56-22,62-38 54-15,59-13	
business property.....	71.52(7) .....	.....	37-30,38-1,40-4	
farm acreage limitation.....	71.52(7) .....	.....	77-10	
inherited partially-owned homesteads	71.52(7) .....	.....	
joint ownership	71.52(7)	14.04(8)		
levy date	71.52(7)	14.04(3)(a)		
lottery credit for mobile home parking fees.....	71.52(7) .....	.....	76-11	
prior tax payment	71.52(7)	14.04(3)(b)		
refusal of lottery credit - 1997 and thereafter.....	.....	.....	111-28	
sewer charges.....	.....	.....	95-37	
simultaneous homesteads	71.52(7)			
two parcels.....	71.52(7)			
railroad retirement benefits.....	71.52(6)			
relief payments as income.....	71.52(6)			
rent allowed when landlord will not sign rent certificate.....	.....	.....	125-10	
rent constituting property tax accrued - defined	71.52(8)	14.05		
performance of services.....	.....	.....	21-19	
rent constituting property taxes (25%) - 1984 and thereafter	71.52(8)	14.05	9-4,16-3,37-30,38-1,40-4, 43-29,52-27	
rent divided among joint occupants	71.52(2)	14.05(9).....	52-26	
rent includes separate charges	71.52(2)	14.05(2)(a)....	71-14	
Schedule H-EZ.....	.....	.....	140-1	
scholarships and fellowships	71.52(6)			
eliminate double counting - 1998 and thereafter.....	71.52(6) .....	.....	104-21	
sharecroppers .....	.....	14.05(12)		
social security and supplemental security income	71.52(6) .....	.....	9-4	
supplemental unemployment benefits	71.52(6)			
unemployment compensation	71.52(6)			
veterans' pensions and disability payments.....	71.52(6)			
welfare - \$400/month.....	71.54(2)	14.04(5),..... 14.05(5)	15-A3,16-3,71-15	
Wisconsin Works program payments.....	.....	.....	106-6,116-16	
workers' compensation.....	71.52(6)	.....	
Hybrid vehicle rebates and cash incentives .....	.....	.....	149-1	
I				
Income brackets (see "Tax rates")				
Indebtedness discharge and tax attributes	71.10(7m) .....	.....	73-5	
Independent contractor				
bond required, nonresidents.....	71.80(16)			
interstate sales	71.04(1)(a)			
Indians (see "Native Americans")				
Individual retirement account - 1982-1985.....	.....	.....	30-1,31-3,33-8,39-1	
penalties.....	71.83(1)(a)6.....	.....	33-9,39-1	
spousal - repealed 1986.....	.....	.....	7-5	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Information returns (also see "Filing requirements")	71.70(1),(2),71.71(1),..... 71.72	.....	62-46,137-2,137-11, 141-5,148-26,150-8,P117 155-14	
Injured spouse.....	.....	.....
Inheritance tax expenses (see "Estate administration expenses")	71.10(6),71.91(3) .....	.....	56-11	
Innocent spouse protection.....	71.92(2) .....	.....	123-17,127-9	
Installment payments - delinquent taxes..... automatic withdrawals accepted for making installment payments..	..... .....	..... 2.95	132-12 21-3,25-10,30-2,38-14, 45-14	
Installment sales .....	.....	2.95	72-6	
sale of installment obligation - nonresident.....	71.01(6),71.04(1)(a)	2.95		
Intangible income	71.04(1)(a)	3.085		
Interest				
amended returns - federal 30% bonus depreciation .....	.....	.....	133-16	
assessments - 12% 8-1-81 and thereafter.....	71.82(1)(a)	2.88	24-19,101-20	
delinquent taxes - 18% 11-1-75 and thereafter.....	71.82(2)(a)	2.87,2.88(2)..	101-20	
erroneous written advice	73.03(47) .....	.....	77-11	
extension period (certain disasters).....	.....	.....	162-7	
extension period (military) .....	.....	.....	137-4	
not allowed on				
farmland preservation credit refunds (see "Farmland preservation credit")	71.07(3m)(d)			
farmland tax relief credit refunds .....	.....	2.88(3)(b)		
homestead credit refunds (see "Homestead credit") .....	.....	2.87,2.935		
income tax refunds during first 90 days	71.82(1)(b)	2.88(3)	180-24	
reduction of delinquent interest rate	71.82(2)(b)			
refunds 3%.....	71.82(1)(b)			
Interest expenses				
imputed interest .....	.....	.....	38-12	
money borrowed to buy exempt government securities	71.05(6)(b)1	3.096		
Interest income				
certain securities tax status	71.05(6)(a)1,(b)1	3.095	72-26,81-14,86-8,91-16	
conduit revenue bonds	71.05(1)(c)10 .....	.....	167-4	
federal bonds				
farmland credit income (see "Farmland preservation credit") .....	.....	3.095	53-1	
Ginnie Maes - taxable on or after 8-1-87 .....	.....	3.095	22-7,23-8,26-15	
homestead credit income (see "Homestead credit") .....	.....	.....	66-12	
income tax modification	71.05(6)(b)1	3.095	71-14	
proprietary zero-coupon certificates	71.05(6)(b)1 .....	.....	53-15	
Resolution Funding Corporation.....	71.05(6)(b)1 .....	.....	107-22	
student loan marketing association (Sallie Maes)	71.05(6)(b)1 .....	.....	134-5	
trustee's administrative fees.....	71.05(6)(b)1 .....	.....	
funeral trusts .....	.....	.....
information returns - 9B				
requirement eliminated - 1987 and thereafter.....	.....	.....	52-33	
local cultural arts district bonds	71.05(1)(c)6 .....	.....	120-5	
local exposition district bonds.....	71.05(1)(c)3 .....	.....	87-7	
local professional baseball park district bonds.....	71.05(1)(c)4			
local professional football stadium district bonds.....	71.05(1)(c)5 .....	.....	120-5	
municipal and state bonds.....	71.05(6)(a)1	3.095	28-A3,52-3,62-4,65-22	
amortization of bond premium.....	.....	.....	68-13	
trustee's administrative fees.....	71.05(6)(a)1 .....	.....	107-22	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Interest income - continued				
Southeastern regional transit authority bonds.....	71.05(6)(b)1	3.095	162-9,172-16 10-3,20-3,22-7,23-8,26-15, 65-22,86-8 80-21,102-5	
United States interest.....			72-7	
IRA, Keogh, etc. distributions.....	71.05(6)(a)1		148-6	
V.A. life insurance policy	71.05(1)(c)7		180-9	
Wisconsin Aerospace Authority bonds	71.05(1)(c)11		73-9,137-4,172-16	
Wisconsin health and educational facilities authority bonds	71.05(1)(c)1,2,12		32-7,49-10	
Wisconsin housing and economic development authority bonds	71.05(6)(a)1		55-12	
Wisconsin housing finance authority bonds.....	71.05(6)(a)1			
Wisconsin municipal redevelopment authority bonds	71.01(6)			
Internal Revenue Code defined			62-1	
1989.....			73-1	
1990.....			73-1	
1991.....			77-1	
1992.....			83-4	
1993.....			87-6,135-21	
1994.....			93-4	
1995.....			97-5,100-46	
1996.....			104-7,105-1,106-1	
1997.....			109-4,116-5	
1998.....			116-5,118-3,120-3	
1999.....			120-3,123-3,131-3	
2000 through 2002			135-21	
2003.....				
2004.....	71.01(6)(b),(7r)			
2005.....	71.01(6)(c),(7r).....		144-5	
2006.....	71.01(6)(d),(7r).....			
2007.....	71.01(6)(e),(7r).....		154-6	
2008.....	71.01(6)(f),(7r).....			
2009 and 2010	71.01(6)(g),(7r).....		162-7,166-4,189-6	
2011 and 2012	71.01(6)(h),(7r).....		172-11,189-6	
2013	71.01(6)(i),(7r).....		180-8,189-6	
2014 and thereafter	71.01(6(j)) and (7r) and 71.98(b)		189-4,189-5	
Internal Revenue Service adjustments - taxpayer must notify (also see "Amended returns")				
4 years - no notification of IRS adjustments - 1987 and thereafter ..	71.76,71.77(7)(b)	2.105	52-34,57-13,58-6,153-7	
ten year statute of limitations - effective through 1986.....		2.105(6)(b)....	57-13	
Internal Revenue Service information	71.76	2.105		
International organizations - not subject to withholding.....	71.63(6)(e).....			
Internet equipment credit - 2007 to 2011	71.07(5e)		148-10,160-11,177-1,180-13	
Interstate waterway workers			123-15	
Investment credit property - Wisconsin basis			35-15	
Involuntary conversions (see "Gain or loss")				
Itemized deduction credit - 1986 and thereafter	71.07(5)		43-11,45-4,47-3,47-22, 52-8,52-9,53-15,54-2, 54-30,62-7,100-26	
certain casualty losses allowed in computation - effective 1-1-09....	71.07(5)(a)3.....		162-14	
effect of the subtractions for medical and long-term care insurance			130-29	
interest, business use of home.....			61-15	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Itemized deduction credit - 1986 and thereafter - continued medical expenses paid from an ABLE account not allowed.....	71.07(5)(a)9.....	.....	189-4	
miscellaneous deductions not allowed - 2000 and thereafter.....	71.07(5)(a)7 .....	.....	116-8	
moving expenses	71.07(5)(a)4.....	.....	70-17	
phaseout of deductions .....	.....	.....	184-1, 188-4	
repeal \$1,200 interest limitation - 1993 and thereafter.....	71.07(5)(a)7.....	.....	73-10	
tenant-stockholder real estate taxes - not allowed.....	71.07(5)(a)2.....	.....	87-7	
trustee's administrative fees	71.07(5) .....	.....	107-22	
tuition expenses claimed as a deduction from income not allowed - 2000 and thereafter.....	71.07(5)(a)8.....	.....	116-8	
J				
Jeopardy assessment (see "Assessments")				
Job creation tax deduction (2012 to 2014).....	.....	.....	171-4, 189-6	
Jobs tax credit .....	.....	.....	8-3, 162-13, 167-4, 189-8	
Joint or separate return liability revised.....	.....	.....	144-12	
Joint returns - 1986 and thereafter.....	71.03(2)(d).....	.....	43-35, 44-2, 49-2	
allocate refund per divorce judgment - effective for judgments entered 10-29-99 and thereafter	71.75(8).....	.....	116-10	
joint return allowed after filing separately - effective 5-14-92	71.03(1)(i)3 .....	.....	77-4	
separate return allowed after joint	71.03(2)(m)1,3.....	.....	91-17	
K				
Keogh plans .....	.....	.....	1-3, 80-21	
L				
Lambeau Field redevelopment user fee - tax consequences .....	.....	.....	127-12	
Land contract				
allocation of income	71.04(1)(a)			
Late filed returns.....	71.80(18).....	.....	90-31	
Late filing fee	71.83(3) .....	.....	43-51, 47-25, 81-8, 85-26	
appeal allowed - 1992 and thereafter	71.83(3) .....	.....	77-11	
federal return not attached	71.83(3) .....	.....	77-11, 85-26	
increase - effective 5-1-92.....	71.83(3) .....	.....	77-10	
Layoff benefits .....	.....	.....	42-18	
Legislators' per diem exempt.....	71.05(1)(b) .....	.....	1-3, 28-A3	
Letter ruling (see "Private letter ruling")				
Limited liability companies (LLCs)	183.0102-183.1305.....	.....	96-2, P119	
credit for taxes paid to another state - 1996 and thereafter.....	71.07(7)(b) .....	.....	97-8, 99-2	
federal "check-the-box" regulations adopted.....	71.195, 71.63(3)(c) .....	.....	104-40, 106-4	
Local professional football stadium district donations	71.10(5e) .....	.....	120-5	
Losses				
capital loss allowed - repealed 1986.....	.....	.....	13-3, P103	
carry back prohibited (see "Net operating loss")				
carry forward 15 years (see "Net operating loss")				
federal net operating loss defined (see "Net operating loss, federal")				

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Losses - continued				
Wisconsin net operating loss defined (see "Net operating loss, Wisconsin")				
Lottery	565			
confidentiality	71.78(4)(L).....		55-2,56-34	
retailers cannot have tax delinquencies	565.10(1),(3)(b),(c).....		55-2,56-35	
taxation of winnings.....	71.04(1)(a).....		61-16,62-4,104-14, P600	
capital gain from lottery prize sales - 60% exclusion does not apply - 1999 and thereafter	71.05(6)(b)9.....		116-11	
credit for tax paid to Illinois.....	71.07(7)(b)			
income from lottery prize sales allocable to Wisconsin - 1999 and thereafter	71.04(1)(a),(9).....		116-11	
received by nonresident estates and trusts	71.04(1)(a).....		56-4,73-7	
received by nonresidents	71.02(1),71.04(1)(a).....		55-2,56-4,61-16,73-7, 104-14	
withholding				
for delinquent state taxes, child support or debts owed the state of income taxes from winnings.....	535.30(5)..... 71.67(4).....		55-2,56-35,62-47,66-15 55-2,56-34,61-16,83-20 75-3	
Lottery credit.....				
Low-income allowance				
1977-1985.....			6-1,7-2,13-3,16-6	
proration required			7-2,12-3,21-20	
repealed for 1986 and thereafter			43-11	
Lump-sum distribution	71.05(6)(a)4.....		44-14,65-23,83-6	
capital gain portion			34-10,65-23	
ordinary income modification	71.05(6)(a)4.....		13-3	
M				
Magnetic media required	71.65,71.80(20).....		73-37,74-2,84-7,99-7, 111-6,115-6,122-8, 127-5,132-8,136-8	
Manufacturer's investment credit			157-17	
Manufacturer's sales tax credit	71.07(3s),71.10(4)(de), (gb).....		63-13,104-13,111-3,112-3, 162-13	
carryover period	71.07(3s)(c)1		138-43,157-17	
discontinued for taxable years beginning 1-1-06			137-4	
offsets against alternative minimum tax - 1998 and thereafter.....	71.07(3s)(b),..... 71.08(1)(intro.), 71.10(4)(gb).....		109-5	
Manufacturing and agriculture credit.....	71.07(5n).....		175-6,180-14,183-12,184-2, 189-7	
income limitation	71.07(5n)(c)		188-4	
Marital property law			37-25,43-35,45-4,52-33, P109,P113	
basis adjustment	71.05(10)(e).....		60-11	
exchange of interest between surviving spouse and distributee	71.05(6)(a)16,(b)12.....		56-3	
gain on sale of residence			58-13	
income reclassified.....			58-12	
marital property agreements and unilateral statements			P109,P113	
spouses with separate domiciles.....			84-16	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Marital status determined	71.01(8) .....	.....	43-21	
Married couple credit	71.07(6) .....	.....	37-23,43-10,45-5,49-2, 49-3,51-12,52-9,54-2, 57-11,57-12,62-8	
foreign earned income exclusion	71.07(6) .....	.....	70-17	
increased - 1998	71.07(6)(am)2.a .....	.....	104-13	
increased - 1999	71.07(6)(am)2.b .....	.....	104-13,118-1	
increased - 2000	71.07(6)(am)2.c .....	.....	116-9	
increased - 2001 and thereafter	71.07(6)(am)2.d .....	.....	116-9	
Married filing separately .....	.....	.....	49-4,49-22,P109	
Meat processing facility investment credit - 2009 to 2013	71.07(3r) .....	.....	160-9,180-13	
Medical care insurance deduction (see "Modifications")				
Medical savings accounts				
penalty	71.10(4)(j),71.83(1)(c) .....	.....	104-9	
Military compensation .....	.....	.....	145-23,P104	
combat zone - Bosnia, Herzegovina, Croatia, or Macedonia	71.01(6)(k) .....	.....	97-5,99-2,99-3	
combat zone - Middle East (Desert Shield or Desert Storm)	71.05(6)(b)13,14 .....	.....	71-2,73-9,73-10,73-42	
farmland preservation income	71.58(7)(a) .....	.....	P503	
homestead credit income	71.52(6) .....	.....	
military pay subtraction	71.05(6)(b)34 .....	.....	138-42,142-18	
nonresident stationed in Wisconsin .....	.....	.....	P104	
Soldiers' and Sailors' Civil Relief Act .....	.....	.....	P104	
Military family relief fund donation	71.10(5i) .....	.....	162-21	
Milk production termination program .....	.....	.....	48-1,49-2	
assessments and refunds .....	.....	.....	35-3	
capital gain modification not applicable to cattle sold	71.05(6)(b)9 .....	.....	56-3	
Milwaukee retirement funds (see "Retirement funds exempt")				
Minimum tax				
1981-1985 .....	.....	.....	24-8,26-2,28-A2,30-3,31-2, 33-12,36-1,37-14,40-13, 43-24,49-3	
1986 .....	.....	.....	43-24,49-3,52-11,59-2	
alternative minimum tax - 1987 and thereafter	71.08 .....	.....	52-12,54-2,54-30,56-10, 62-12,62-13,89-1,155-1,189-8	
alternative minimum tax - treatment of incentive stock options -				
1989 and thereafter	71.08(1)(bm) .....	.....	66-13	
certain credits not considered	71.08(1)(intro.) .....	.....	73-11,93-5	
federal minimum tax, deductibility .....	.....	.....	58-14	
historic rehabilitation credit (see "Historic rehabilitation credit")				
offset - credit for taxes paid to other states .....	.....	.....	53-12	
offset - manufacturer's sales tax credit - 1998 and thereafter	71.07(3s)(b), 71.08(1)(intro.), 71.10(4)(gb) .....	.....	109-5	
Miscellaneous income				
private sewage system grants (see "Sewage system grants")				
Modifications (also see individual topic)				
adoption costs .....	.....	.....	9-2,12-2	
repealed - 1986 and thereafter .....	.....	.....	43-16	
restored - 1996 and thereafter	71.05(6)(b)22 .....	.....	97-6,99-2	
amounts not taxable by Wisconsin	71.05(6)(b)3 .....	.....	52-5	
basis difference subject to capital gain/loss treatment	71.05(21) .....	.....	33-11	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Modifications - continued				
capital gains (also see "Capital gains").....	.....	.....	24-10,31-2,35-1,P103	
1987 and thereafter.....	71.05(6)(b)9.....	.....	52-5,54-2	
deferral - 2011 and thereafter.....	71.05(26) .....	.....	172-15,180-7	
exclusion for investment in a qualified Wisconsin business -				
2016 and thereafter.....	71.05(25) .....	.....	172-14,180-6	
from assets acquired from a decedent	71.05(6)(b)9.....	.....	56-3	
lottery prize sales - 60% exclusion does not apply - 1999 and				
thereafter	71.05(6)(b)9.....	.....	116-11	
of certain trusts	71.05(6)(a)9.....	.....	33-11	
of nonresident aliens - repealed 1986 .....	.....	.....	15-A2,24-11	
capital loss allowed - 1987 and thereafter (also see "Capital				
losses")	71.05(10)(c) .....	.....	52-5,54-2	
capital loss carryovers.....	71.05(6)(a)3,5,(14).....	.....	24-10	
carry back of losses prohibited	71.05(8)(a)			
carry forward of losses	71.05(8)(b)			
charitable contributions deduction claimed by persons who do not				
itemize.....	71.05(6)(a)7 .....	.....	28-A1,33-6,35-1,37-23,	
child and dependent care expenses	71.05(6)(b)43 .....	.....	40-3,43-9	
college savings program - effective 1-1-01	71.05(6)(b)31,32 .....	.....	154-12,162-11	
addition to income for certain distributions	71.05(6)(a)26 .....	.....	120-4,128-3,137-21,162-11,	
increase in value of account.....	71.05(6)(b)31,32 .....	.....	189-3	
payments into account.....	71.05(6)(b)31,32 .....	.....	184-8	
carryforward of deduction	71.05(6)(b)32.a .....	.....	120-4,128-3	
contribution deadline extended	71.05(6)(b)32.a .....	.....	184-8	
deduction allowed for authorized payments by person other				
than account owner.....	71.05(6)(b)32 .....	.....	172-9,184-8	
deduction allowed if beneficiary is a grandchild -				
effective 1-1-02	71.05(6)(b)32 .....	.....	131-3	
deduction allowed if beneficiary is a great-grandchild, niece,				
or nephew- effective 1-1-04.....	71.05(6)(b)32 .....	.....	138-43	
deduction allowed regardless of relationship to beneficiary -				
effective 1-1-14	71.05(6)(b)32.a .....	.....	184-8	
deduction amount limited - effective 1-1-02	71.05(6)(b)32.a .....	.....	131-3	
deduction indexed - effective 1-1-14	71.05(6)(b)32.a .....	.....	184-8	
deduction not allowed for payments into non-Wisconsin				
account .....	.....	.....	150-6	
nonresidents, part-year residents - proration required.....	71.05(6)(b)31,32 .....	.....	120-4,128-3	
college tuition and expenses program - effective 1-1-01.....	71.05(6)(b)33 .....	.....	120-4,137-21,162-11	
deduction increased.....	.....	.....	144-6	
increase in value of a tuition unit	71.05(6)(b)33 .....	.....	120-4	
payments into program	71.05(6)(b)33 .....	.....	120-4	
deduction allowed for authorized payments by person other				
than account owner - effective 1-1-11	71.05(6)(b)33 .....	.....	172-9	
deduction allowed for payments into "tomorrows scholar"				
account.....	.....	.....	128-3,128-20	
deduction allowed if beneficiary is a grandchild -				
effective 1-1-02	71.05(6)(b)33 .....	.....	131-3	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Modifications, college tuition and expenses program, payments into program - continued				
deduction allowed if beneficiary is a great-grandchild, niece, or nephew - effective 1-1-04.....	71.05(6)(b)32 .....	.....	138-43	
deduction amount limited - effective 1-1-02	71.05(6)(b)33.a .....	.....	131-3	
deduction indexed - effective 1-1-14	71.05(6)(b)32.a .....	.....	184-8	
deduction not allowed for payments into non-Wisconsin account .....	.....	.....	128-20,150-6	
nonresidents, part-year residents - proration required.....	71.05(6)(b)33 .....	.....	120-4	
rollovers .....	.....	.....	128-20	
college tuition prepayment program - effective 7-1-96 through 12-31-00.....	71.05(6)(b)22 .....	.....	97-8,120-4	
increase in value of a tuition unit.....	71.05(6)(b)22 .....	.....	97-8,120-4	
renamed college tuition and expenses program - effective 1-1-01 .....	.....	.....	120-4	
combat zone related deaths	71.05(6)(b)48 and 48m .....	.....	180-4	
difference in Wisconsin and federal basis of assets	71.05(6)(b)50 .....	.....	180-10	
dividends reinvested in stock of public utilities - repealed 1986.....	.....	.....	28-A1,33-6,35-1,37-23, 40-3,43-9	
domestic production activities	71.05(6)(a)21&22 .....	.....	154-12,162-10	
EdVest .....	.....	.....	140-25	
estate administration expenses - effective for deaths on or after 8-1-87	71.05(6)(a)11,(b)7 .....	.....	52-4,54-30	
excludable items (see "Exclusions from gross income")				
farm losses (see "Farm loss , limitation")				
federal interest (see "Interest income, federal bonds")				
foreign earned income exclusion (see "Exclusions from gross income")				
gain on disposition of certain business and farm assets.....	71.05(6)(b)25,71.78(4)(p), 71.83(1)(d) .....	.....	104-10,111-21,112-3	
related penalty .....	.....	.....	113-23	
related penalty revised - effective 6-17-98.....	71.83(1)(d)2 .....	.....	109-6	
gain on sale of small business stock (see "Small business stock")				
health care plans - repealed 1984 .....	.....	.....	33-13,37-25	
job creation tax deduction (2012 to 2014).....	71.05(6)(b)47.m	3.05	171-4,189-6	
life insurance proceeds - viatical contracts	71.05(1)(f) .....	.....	97-6	
long-term care insurance - 1998 and thereafter	71.05(6)(b)26 .....	.....	104-8,112-3,123-18	
effect on the itemized deduction credit.....	.....	.....	130-29	
losses - 1982 and thereafter.....	71.05(14) .....	.....	24-10	
losses not allocable to Wisconsin.....	71.05(6)(a)2			
losses prior to 1965	71.05(6)(a)3			
lump-sum distributions (see "Lump-sum distribution")				
marital property - 1986 and thereafter	71.05(10)(g),(h) .....	.....	P113	
innocent spouse.....	71.05(10)(f) .....	.....	52-6	
marital agreements	71.05(10)(g) .....	.....	52-6	
nonresident/part-year residents.....	71.05(10)(g) .....	.....	52-6	
separated spouses.....	71.05(10)(h) .....	.....	52-6	
medical care insurance costs - 1993 and thereafter	71.05(6)(b)17-20,35-42 .....	.....	77-3,83-6,88-20,89-1, 91-16,144-7,154-10,155-15, 162-10,180-5	
effect on the itemized deduction credit.....	.....	.....	130-29	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Modifications, medical care insurance costs - 1993 and thereafter - continued				
shareholders of S corporations	71.05(6)(b)19,20 .....	.....	96-23	
moving expenses (see "Moving expenses")				
municipal and state interest (see "Interest income, municipal and state bonds")				
nonresident's income earned out of state	71.05(6)(b)2	.....	24-8,31-2	
partner's share of partnership modifications (see "Partnerships")				
personal residence sold at a gain when replacement is out of state - 1982 and thereafter .....	.....	.....	42-17,43-9	
political contributions - repealed 1986	71.02(2)(b) .....	.....	184-8	
pollution control facilities (see "Pollution control expenses")				
primary care and psychiatry shortage grant program.....	71.05(6)(b)(51).....	.....	43-16	
prisoners of war interest exempt				
repealed - 1986 and thereafter .....	.....	.....	180-5	
private school tuition	71.05(6)(b)49 .....	.....	158-4,158-16,159-16,	
related entity expenses .....	.....	.....	160-12,161-2	
relocation of a business - 2011 to 2013.....	71.05(6)(b)47	2.957	171-3,180-10,184-9	
repayment of income previously taxed - 2000 and thereafter	71.05(6)(b)29 .....	.....	116-10,123-27	
retirement income (also see "Retirement funds exempt")	71.05(1)(ae) .....	.....	154-12	
sales tax rebate.....	71.05(1)(d) .....	.....	120-3	
settlements - victims of Nazi Germany or Axis regime persecution - 1999 and thereafter.....	71.05(6)(b)30 .....	.....	116-10	
social security benefits - 1995 and thereafter	71.05(6)(b)21 .....	.....	93-5	
state and municipal interest (see "Interest income, municipal and state bonds")				
tax-option (S) corporation .....	.....	.....	P102	
income.....	71.05(10)			
losses	71.05(10)	.....	
not elected for Wisconsin.....	71.05(6)(a)14 .....	.....	56-2	
transitional adjustments	71.05(7),(13),(14)			
travel and entertainment expenses				
1986.....	.....	.....	52-4	
repealed - 1987 and thereafter .....	.....	.....	52-4	
tuition for higher education - 1998 and thereafter	71.05(6)(b)28 .....	.....	109-4,112-3,154-9,180-5	
deduction not allowed for tuition paid with previously deducted proceeds from college savings program account or college tuition and expenses program - effective 1-1-01.....	71.05(6)(b)28.h .....	.....	120-5,172-10	
eligible institutions.....	.....	.....	112-30	
nonresidents, part-year residents - proration required	71.05(6)(b)28 .....	.....	109-4,116-9	
residents - deduction limited to income - 2000 and thereafter	71.05(6)(b)28 .....	.....	116-9	
tuition paid under an exchange program .....	.....	.....	121-18	
two-earner married couples deduction - pre 1987.....	.....	.....	37-23,43-18	
unemployment compensation (see "Unemployment compensation")				
unlawful discrimination claims	71.05(6)(a)23 .....	.....	154-11	
U.S. interest (see "Interest income, United States interest")				
wages paid to entertainers	71.05(6)(a)8.....	.....	28-A9	
Motor carrier compensation - nonresident - effective 7-6-90	71.05(6)(b)3 .....	.....	70-19	
Moving expenses				
moving out of state - modification.....	71.05(6)(a)18 .....	.....	30-11	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Moving expenses - continued				
retaining Wisconsin domicile - 1987 and thereafter	71.07(5)(a)4.....	.....	59-12,70-17	
revert to adjustment to income - 1994 and thereafter	71.05(6)(a)18 .....	.....	87-6	
Multiple sclerosis programs donation.....	71.10(5g) .....	.....	146-4	
Multistate Tax Commission audit program.....	.....	.....	133-20	
Municipal bond interest (see "Interest income, municipal and state bonds")				
Municipal utility charges .....	.....	.....	29-18	
N				
Native Americans .....	.....	.....	63-17,69-27,80-28,P405	
income received prior to enrolling in tribe is taxable .....	.....	.....	127-28	
Menominee, distribution of assets	71.05(3)	.....	63-17,69-27,80-28	
other.....	.....	.....
Negligence penalties (see "Penalties")				
Net operating loss .....	.....	.....	P120	
federal.....	71.01(3) .....	.....	43-17,43-54	
Wisconsin	71.01(14) .....	.....	40-15,43-17,49-2,49-11, 62-5,64-2,73-7,P120	
carry back allowed	71.05(8)(a) .....	.....	180-10,184-9	
carryforward.....	71.05(8)(b) .....	.....	62-5,73-8,179-1,180-10	
when no federal NOL .....	.....	.....	70-19	
Net worth assessments	71.74(2),(3)	.....	
NetFile.....	.....	.....	128-5	
replaced by Free File - effective for the 2002 filing season .....	.....	.....	133-4	
Nonacquiescence with Tax Appeals Commission decision.....	73.01(4)(e) .....	.....	24-19,62-47	
Nondepreciable historic property credit (see "Historic rehabilitation credit")				
Nonfiler look-back policy.....	.....	.....	170-1	
Nonresidents .....	.....	.....	P122	A1
alimony deduction allowed	71.05(6)(a)12 .....	.....	116-10	
allocation of income (also see "Allocation of income").....	71.04(1)(a)	2.39,2.41,	5-1,6-3,7-4,12-3	
deductions limited	71.05(6)(a)12 .....	.....	2.44-2.47	
entertainers and professional athletes	71.04(1)(a),(11)	2.31	52-4 31-2,37-34,44-3,48-4,53-6, 58-6,98-11,P508	
military compensation .....	.....	.....	138-1	
Minnesota residency, statement of (Form W-222).....	.....	.....	54-2	
nonresident alien capital gain modification - repealed 1986.....	.....	.....	15-A2,24-11	
nonresident alien standard deduction	71.05(22)(b)1	.....	
partnership income - 1987 and thereafter	71.04(3) .....	.....	52-6,59-4	
partnership interest, sale of	71.02(1),71.04(3)(b) .....	.....	68-22,82-28	
passive activity losses .....	.....	.....	94-31	
payroll factor of apportionment clarified	71.04(6)(e) .....	.....	62-4	
proration required				
college savings program deduction	71.05(6)(b)31,32 .....	.....	120-4	
college tuition and expenses program deduction	71.05(6)(b)33 .....	.....	120-4	
itemized deductions credit.....	71.07(5)(d) .....	.....	43-19	
itemized deductions modification - repealed 1986 .....	.....	.....	7-2,12-3,21-20,35-13	
low income allowance .....	.....	.....	7-2,12-3,13-A3,16-2,21-20	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Nonresidents, proration required - continued				
personal exemption deduction	71.05(23) .....	.....	116-8	
personal exemptions	71.07(8)(c) .....	.....	7-2,12-3,21-20,24-6,35-13	
standard deduction	71.05(22)(g) .....	.....	116-7	
tuition for higher education deduction.....	71.05(6)(b)28 .....	.....	116-9	
reciprocal agreements (see "Allocation of income")				
repayment of supplemental unemployment benefits - deduction allowed - 2000 and thereafter.....	71.05(6)(a)12 .....	.....	116-10	
retirement plan distributions (see "Retirement benefits")				
service of process	71.80(12)			
tax computation - 1997 and thereafter	71.06(2s) .....	.....	104-8,105-1,106-2,116-6	
taxed on winnings from a Native American casino or bingo hall - 1998 and thereafter	71.02(1),71.04(1)(a) .....	.....	109-6	
wages of airline employees .....	.....	.....	39-12,94-32	
wages of interstate waterway workers .....	.....	.....	123-15	
withholding of tax.....	71.64(6)			
Nontaxable Income (see "Exclusions from gross income")				
Notices				
assessments.....	71.74(10),(11)			
records required	71.80(9)			
O				
Occupational tax - offset against income tax	70.41(1),(3),.....	.....	.....	A5
Office audits (see "Authority to audit")	70.42(1),(3)			
Offsets				
Department of Corrections	71.93(1)(a)5.....	.....	104-41	
Federal Treasury Offset Program .....	.....	.....	123-1,125-1,130-7,135-4	
husband/wife	71.10(6m)(b),71.80(3)....	.....	56-10,97-18	
occupational tax against income tax.....	70.41(1),(3),70.42(1),(3)..	.....	.....	A5
refund applied to outstanding liabilities				
farmland preservation (see "Farmland preservation credit, offset against outstanding liabilities")				
homestead credit (see "Homestead credit, offset against outstanding liabilities")				
income tax	71.80(3)			
other states child/spousal support.....	71.93(1)(a),(b),(2),(3) .....	.....	62-46	
parking citations	71.935(1)(a),(2),(3) .....	.....	104-41	
time period limited for corrections	71.80(3m)(d).....	.....	77-4	
Tax Refund Interception Program.....	.....	.....	132-10	
Unclaimed Property Program .....	.....	.....	134-5	
Open records law	71.78	1.11		
Order of computation (for claiming credits and payments)				
1988	71.10(4) .....	.....	56-12	
1989-1994	71.10(4)(i) .....	.....	62-13	
1995 and thereafter	71.10(4) .....	.....	93-5,184-10	
Order taxpayer to file returns	71.03(6)(b)			
Organ donation.....	71.05(10)(i) .....	.....	138-40	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Out-of-state income allocation to Wisconsin (see "Allocation of income, situs and residency") modifications.....	71.05(6)(a)2,5,(b)2			
reciprocity (see "Allocation of income")				
Overpayments (see "Refunds, claims for")				
P				
Packers football stadium donation.....	71.10(5e) .....	.....	127-2	
Pari-mutuel wager winnings.....	562 .....	.....	P601	
nonresident individuals, estates and trusts	71.04(1)(a).....	.....	56-4	
withholding	71.67(5)(b).....	.....	56-35,73-38,83-20	
Partnerships .....	.....	.....	41-14	
accounting periods	71.01(12) .....	.....	55-2	
basis modifications for pre-1975 out-of-state losses and gains credit for taxes paid to another state allowed to resident partners - effective 1-1-02.....	71.05(19),(20) .....	.....	19-1,21-1,29-2	
deadline for refunds and assessments	71.07(7)(b).....	.....	126-4	
extensions of time to file	71.75(2),71.77(2) .....	.....	29-2	
filings requirements	71.20(1) .....	.....	55-3,P401	
income received by nonresidents - 1987 and thereafter	71.04(3)(b) .....	.....	52-6,53-3,54-4	
income received by part-year residents	71.04(3)(a),(b).....	.....	48-12,52-6	
limited income received by nonresidents and part-year residents.....	71.04(3)(b) .....	.....	56-4,57-1	
subject to taxation - 1991 and thereafter	71.04(1)(a) .....	.....	73-9,76-10,82-29	
nonresident partners .....	.....	.....	59-4	
partner's share of modifications.....	71.05(9) .....	.....	
publicly traded - treated as corporations.....	71.04(1)(a) .....	.....	56-12	
sale of interest.....	71.04(1)(a) .....	.....	68-22	
state taxes paid not deductible	71.21(5) .....	.....	97-9	
treatment of agreements - clarified.....	71.04(3)(c)(intro.) .....	.....	87-7	
Part-year residents .....	.....	.....	P122	
deductions limited	71.05(6)(a)12 .....	.....	52-4	
proration required college savings program deduction.....	71.05(6)(b)31,32 .....	.....	120-4	
college tuition and expenses program deduction.....	71.05(6)(b)33 .....	.....	120-4	
itemized deductions credit	71.07(5)(d) .....	.....	43-19	
itemized deductions modification - repealed 1986.....	.....	.....	7-2,12-3,21-20,35-13	
low income allowance .....	.....	.....	7-2,12-3,13-A3,16-2,21-20	
partnership income	71.04(3) .....	.....	48-12,52-6	
personal exemption deduction	71.05(23) .....	.....	116-8	
personal exemptions	71.07(8)(a) .....	.....	
standard deduction	71.05(22)(h) .....	.....	116-7	
tax computation - 1997 and thereafter.....	71.06(2s) .....	.....	104-8,106-2,116-6	
tuition for higher education deduction.....	71.05(6)((b)28.....	.....	116-9	
Passive activity losses - 1987 and thereafter.....	71.01(13) .....	.....	68-23,94-31	
Payment of taxes (see "Advance payments," "Collection," "Credit cards," "Delinquent taxes," "Prepayment of income tax," and "Withholding tax")	71.05(6)(a)20 .....	.....	104-9	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Penalties				
addition-to-tax	71.84 .....	.....	56-11	
deductibility on return	71.80(5)	.....	77-11	
erroneous written advice	73.03(47) .....	.....	162-52	
failure to produce records	71.80(9m)	2.85	43-51	
false documents - effective 7-20-85	71.83(2)(a)2 .....	.....	133-24	
field audit, reason imposed or not imposed .....	.....	.....	43-51,47-25,73-36	
fraud	71.83(1)(b)1,(2)(a),(b)1 .....	.....	180-24	
claims for refund	71.83(1)(b)7 .....	.....	180-25	
ineligibility to claim refundable credits	71.83(5) .....	.....	
information returns, failure to file	71.83(1)(a)1m	.....	
late filing fee (see "Late filing fee")				
negligence - 25%	71.83(1)(a) .....	.....	137-25	
claims for refund	71.83(1)(a)11 .....	.....	180-24	
incorrect, incomplete	71.83(1)(a)2 .....	.....	47-25	
late - 5-25% graduated	71.83(1)(a)1 .....	.....	47-25	
records required	71.80(9)	.....	
retirement plan distributions	71.83(1)(a)6 .....	.....	52-10,62-16,73-5	
eliminated for distributions exempt from Wisconsin tax - 1991				
and thereafter	71.83(1)(a)6 .....	.....	73-3	
underpayment of estimated tax 12% - through 1987	71.84(1) .....	.....	47-22	
wage statement not furnished	71.83(1)(b)3	.....	
withholding tax	71.83(1)(a)3,4,5,(b)2,3,4, (2)(a)1-5,(b)3 783.07 .....	.....	73-38 24-6	
writ of mandamus - effective 7-31-81 through 4-29-86				
Pensions (see "Retirement benefits" and "Retirement funds exempt")				
Per diem of legislators exempt	71.05(1)(b) .....	.....	1-3,28-A3	
Personal exemption deduction - 2000 and thereafter	71.05(23) .....	.....	116-8	
increased - 2001 and thereafter	71.05(23) .....	.....	116-8	
no deduction if claimed on someone else's return .....	.....	.....	116-8	
nonresidents and part-year residents	71.05(23) .....	.....	116-8	
senior citizens - additional deduction	71.05(23) .....	.....	116-8	
Personal exemptions				
1986-1999 (senior citizen credit)	71.07(8) .....	.....	43-17,49-2	
proration				
nonresidents	71.07(8)(c) .....	.....	7-2,12-3,21-20	
part-year residents	71.07(8)(c) .....	.....	7-2,12-3,21-20,24-6 142-11,147-8,151-9	
Personal representative fees .....	.....	.....	143-7	
Personal residence, sale of				
federal \$250,000/\$500,000 exclusions apply	71.01(6)(m) .....	.....	105-1,106-1,107-4	
loss reimbursed while nonresident	71.04(1) .....	.....	69-16	
marital property law .....	.....	.....	58-13	
replacement not in Wisconsin .....	.....	.....	24-8,31-2,58-2,69-16	
Personal services income				
modifications	71.05(6)(b)2			
reciprocity (also see "Allocation of income, reciprocity")	71.05(2)	2.02		
Petition for redetermination (see "Appeals")				
Political contributions - modification - repealed 1986	71.02(2)(b) .....	.....	42-17,43-9	
Political organization and candidates .....	.....	.....	P500	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Pollution control expenses - modification required.....	71.05(11) .....	.....	5-1,7-1,9-1,12-2,19-1,24-5, 28-A2	
related provisions revised - effective 1-1-02	71.05(11)(b).....	.....	126-4	
Postsecondary education credit - 2010 to 2013	71.07(5r).....	.....	167-4,180-13	
Power of attorney	71.78(4)(e).....	1.13.....	45-3,102-1,114-1,123-11, 155-19	
Prepayment of income tax.....	71.03(8)(d)			
Prepayment of mortgage loan for discount as income (see "Discount on prepayment of mortgage loan")				
Prisoners of war - interest modification repealed - 1986 and thereafter .....	.....	.....	43-16	
Private letter ruling.....	73.035 .....	.....	56-36,57-1,P111	
Profit sharing plans, ordinary income portion - modification.....	71.05(6)(a)4			
Property located outside Wisconsin (see "Out-of-state income")				
Property tax deferral loan program - persons 65 and over	20.566(8),77.63-77.67 ....	.....	24-21,26-1,28-A9,31-3, 43-53,45-2,46-1,49-4,52-33	
administration transferred to DOA - effective 7-1-92.....	.....	.....	77-12	
publicized on homestead credit form	73.03(40m) .....	.....	73-39	
Property tax/rent credit				
10% - 1983-1985.....	.....	.....	33-10,34-1,35-1,43-21	
7.9% - 1986.....	.....	.....	43-21,45-4,47-3	
rent paid by performance of services.....	.....	.....	21-19	
school property tax credit	71.07(9)(b).....	.....	52-9,56-10,62-7,62-14, 65-20	
14% - 1998 only.....	.....	.....	112-1,112-2	
business use of home.....	.....	.....	61-15	
effect of farmland preservation claim	71.07(9) .....	.....	71-13	
eliminated - effective 1-1-99.....	71.07(9)(b)4.....	.....	117-4,118-1	
restored - effective 1-1-00.....	71.07(9)(b)1,4,5.....	.....	120-3	
one-time supplement .....	.....	.....	62-14,65-3,70-1	
alternative minimum tax affected - 1987 or 1988 .....	.....	.....	68-2	
separate charges .....	.....	.....	76-11	
tax-exempt housing.....	71.07(9)(a)4.....	.....	103-37	
Property taxes accrued				
advance payment.....	.....	.....	48-13	
farmland preservation credit (see "Farmland preservation credit")				
farmland tax relief credit.....	71.07(3m)(f)6			
homestead credit (see "Homestead credit")				
Prostate cancer research donation	71.10(5h) .....	.....	148-6	
Public utility stock - holding period.....	.....	.....	48-11	
1990 and prior	71.04(4)			
1991 and thereafter	71.04(4),(8)(c).....	.....	73-8	
R				
Railroad retirement benefits				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
income tax, not included.....	.....	3,098		
sick pay .....	.....	.....	43-16	
tax status - 1984 and thereafter.....	.....	.....	42-18,43-16	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Railroad retirement benefits - continued tier 1 - 1986 and thereafter.....	.....	.....	51-13	
Railroad wages earned by nonresident - effective 7-6-90	71.05(6)(b)3.....	.....	70-19	
Rate of tax (see "Tax rates")				
Real estate allocation to Wisconsin.....	71.04(1)(a)	.....	78-13	
election to capitalize taxes and carrying charges.....	.....	.....
personal residence (see "Personal residence, sale of")				
taxes - advance payment (see "Advance payments")				
Rebates on hybrid vehicles.....	.....	.....	149-1	
Reciprocity (see "Allocation of income")				
Records required to be kept	71.80(9) .....	.....	87-26	
penalty 25%	71.83(1)(a)7	.....	
Recovery of litigation costs.....	227.485			
Recycling fee (see "Temporary recycling surcharge" and "Recycling surcharge")				
Recycling surcharge	subch. VII of ch. 77 .....	.....	116-15,121-10,P400	
changed to economic development surcharge .....	.....	.....	172-24	
gross receipts defined .....	.....	2.32		
Redetermination petitions (see "Appeals")				
Refunds, claims for.....	71.75	2.12	141-12	
allocate refund per divorce judgment - effective for judgments entered 10-29-99 and thereafter	71.75(8) .....	.....	116-10	
deceased taxpayers	71.75(10)	2.085	24-21	
departmental prescribed form required	71.75(6) .....	.....	87-26,101-3	
field audit - within 2 years following - for assessments issued on or after 4-30-86	71.75(4),(5) .....	.....	47-7	
revised - within 4 years - for refunds for 2000 and thereafter.....	71.75(5) .....	.....	104-42	
following final determination on appeal, not allowed	71.75(4) .....	.....	73-36	
following notice of refund or refund denial .....	.....	.....	128-31	
interest allowed (see "Interest, refunds 3%")				
interest not allowed farmland preservation	71.61(3)			
farmland tax relief credit.....	71.07(3m)(d)			
homestead credit	71.55(4)			
within 90 days - regular return	71.82(1)(b)			
not under \$1	71.75(3) .....	.....	52-33	
office audit - within 2 years following revised - within 4 years - for refunds for 2000 returns and thereafter	71.75(5) .....	.....	128-32	
offset against debts due the state.....	71.93(1)(a)3,(2) .....	.....	104-42,128-32 24-23,87-27	
Federal Treasury Offset Program.....	.....	.....	123-1,135-4,148-17	
offset against outstanding liabilities .....	.....	.....	136-8,140-11,149-19, 151-13,152-3	
farmland preservation (see "Farmland preservation credit, offset against outstanding liabilities").....				
farmland tax relief credit.....	71.07(3m)(d)			
homestead credit (see "Homestead credit, offset against outstanding liabilities")				
income tax	71.80(3)			
injured spouse allocation.....	.....	.....	155-14	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Refunds - continued				
penalties and interest	71.75(5) .....	.....	73-38	
quick refund program .....	.....	.....	64-1,70-2,75-3,112-4,123-7	
discontinued for 2001 income tax returns.....	.....	.....	127-4	
statute of limitations	71.75(2) .....	.....	24-20,102-9	
earned income credit .....	.....	.....	123-29	
time for department to act	71.75(7) .....	.....	73-36	
timely filed defined	71.75(1)	2.12	59-16	
waiver period.....	71.75(2) .....	.....	73-36	
Refunds, reportable as income .....	.....	.....	17-2,31-1,44-1,45-2,48-3	
farmland preservation credits (see "Farmland preservation credit, refunds")				
farmland tax relief credit	71.07(3m)(d)	.....	139-6,143-2,148-1,149-5,	
Refunds, undeliverable .....	.....	.....	151-4,152-10	
Relief payments				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
Relocation payments .....	.....	.....	37-16	
Rents (see "Allocation of income")				
Reportable transactions	71.81 .....	.....	154-9	
Reproduction of forms	71.03(6)(a)	2.09	99-53	
guidelines .....	.....	.....	115-5,122-7,127-5,145-14,	
Research credit - 2013 and thereafter	71.07(4k) .....	.....	149-13	
Research facilities credit (2013 returns)	71.07(4n) .....	.....	180-14,189-7	
Residence (see "Allocation of income" and "Domicile")			180-14	
Residence, personal (see "Personal residence, sale of")				
Retirees - Wisconsin tax information .....	.....	.....	P106,P126	
Retirement benefits .....	.....	3.085	3-1,57-11,P106,P126	
nonqualified plan - nonresidents	71.04(1)(a)	3.085	82-28,85-8,96-3,149-12	
qualified retirement funds .....	.....	.....	145-5,149-12	
situs of income .....	.....	.....	84-32	
subtraction from income .....	.....	.....	157-19	
Retirement funds exempt	71.05(1)(a)	.....	
distributions not subject to retirement plan penalty - 1991 and				
thereafter	71.83(1)(a)6 .....	.....	68-22	
federal retirement benefits	71.05(1)(a) .....	.....	62-15	
pre-1964 military service does not establish membership in civil				
service retirement system .....	.....	.....	95-38	
social security benefits not federal retirement benefits for				
purposes of exemption .....	.....	.....	70-18	
military and uniformed services retirement benefits - effective				
1-1-02	71.05(1)(am),(an) .....	.....	126-4,135-9	
Milwaukee Board of School Directors' early supplement and benefit				
improvement plan not exempt fund	71.05(1)(a) .....	.....	57-11	
qualified domestic relations order .....	.....	.....	69-16	
state teachers retirement benefits	71.05(1)(a) .....	.....	76-9,98-30	
certain fund members no longer qualify for exemption - 2000				
and thereafter .....	.....	.....	118-6,118-35	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Retirement funds exempt - continued				
tax sheltered annuity payments not exempt	71.05(1)(a).....	2.94	43-16 113-24	
thrift savings plan distributions .....	.....	.....	7-5,12-1,14-1,29-1,157-19	
Retirement plan (IRA).....	.....	.....
Returns .....	.....	2.08		
amended (also see "Amended returns")				
farmland preservation (see "Farmland preservation credit")				
homestead credit (see "Homestead credit")				
income tax	71.75(2)	1.11,1.13	9-7,19-7,43-50	
confidentiality	71.78(1) .....	.....	70-4,90-13,106-14,112-15, 118-10,123-10,128-15, 133-13,141-11,146-28, 150-24	
copies, how to obtain.....	.....	.....
due dates (see "Filing requirements")				
filing requirements (see "Filing requirements")				
form required (also see "Filing requirements, forms")	71.03(6)(a)			
joint - 1986 and thereafter	71.03(2)(d) .....	.....	43-35	
late filed	71.80(18)			
partnership returns	71.20(1)			
signatures	71.80(14)			
taxpayer required to file	71.03(2)			
who must file (see "Filing requirements")				
Revocation of permits, licenses, and certificates	73.03(51) .....	.....	104-42	
Rollovers of employer retirement plan distributions .....	.....	.....	1-2,3-1,12-1,20-2	
exempt proceeds to IRA	71.05(1)(a) .....	.....	72-7,80-21	
Roth IRAs .....	.....	.....	111-6,112-29,164-2	
Rounding	71.80(19)			
Royalties (see "Allocation of income")				
Rules and regulations	71.80(1)(c)			
effective date of revenue rulings .....	.....	.....	21-19	
federal rules apply .....	.....	1.06		
S				
Salaries, individual (see "Allocation of income")				
Sales tax exemption and manufacturing exemption credit	71.07(3t) .....	.....	137-4	
Sales tax rebate	77.64 .....	.....	117-2,118-1,119-2	
exempt from Wisconsin income tax	71.05(1)(d) .....	.....	120-3	
Sales/use tax reporting				
on income tax forms .....	.....	.....	58-1,119-4,123-5,128-11, 133-5,155-13	
on Internet purchases .....	.....	.....	119-4,124-5	
Schedule I adjustments .....	.....	.....	44-2,49-17,128-1,128-2, 137-3,140-1,150-1,155-3, 159-2 170-4	
federal credit for health insurance premiums .....	.....	.....
Scholarships and fellowships				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
School property tax credit (see "Property tax/rent credit")				

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Secrecy of returns	71.78(1)	1.11,1.13	9-7,19-7,43-50	
Secretary of state (see "Service of process, nonresidents")				
Section 179 deduction	71.01(7r),71.98(4) .....	.....	44-15,44-16,47-3,159-5,180-8	
increase from \$10,000 to \$17,500	71.01(6) .....	.....	87-6	
revised for property used in farming - effective 1-1-08	71.765 .....	.....	148-6	
Section 1256 contracts, carryback of losses permitted .....	.....	.....	50-9	
Self-employed persons				
adjustments to self-employment tax deduction	71.01(6) .....	.....	96-23,97-5	
medical care insurance deduction - 1993 and thereafter	71.05(6)(b)17-20 .....	.....	83-6	
non/part-year resident's health insurance deduction	71.05(6)(a)12 .....	.....	73-2	
non/part-year resident's self-employment tax deduction	71.05(6)(a)12 .....	.....	73-3	
payment of tax (see "Declaration of estimated tax")				
Senior citizen credit - effective 1-1-86	71.07(8) .....	.....	43-17,49-2	
eliminated - 2000 and thereafter	71.07(8)(d) .....	.....	116-9	
limited - 1997-1999	71.07(8)(a)1-6 .....	.....	104-11,106-1	
Separate maintenance (see "Marital status determined")				
Service of process, nonresidents	71.80(12) .....	.....	
Sewage system grants .....	.....	.....	54-3	
Short period returns	71.03(3),71.05(5) .....	.....	30-11	
annualizing income	71.05(5) .....	.....	
bankruptcy election .....	.....	.....	80-25	
standard deduction not allowed	71.05(22)(b)3 .....	.....	
Sick pay, withholding permitted - effective 4-30-86	71.64(3) .....	.....	47-8	
Signature	71.80(14) .....	.....	
Situs (see "Allocation of income")				
Small business stock	71.01(10)(a)-(d) .....	.....	52-3,56-2	
gain on sale	71.05(6)(b)6 .....	.....	94-21,97-5	
federalized	71.98(5) .....	.....	180-9	
limited .....	.....	.....	180-9	
modified - effective 8-16-91	71.05(6)(b)6 .....	.....	73-8	
Small employer health insurance premiums .....	.....	.....	170-4	
Social security and supplemental security income .....	.....	.....	38-1	
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
January 1999 payment not 1998 income .....	.....	.....	113-3	
lump-sum payments	71.05(6)(b)21 .....	.....	103-22	
repayments .....	.....	.....	37-24	
state/federal taxability differs - 1994 and thereafter	71.01(6)(i),71.05(6)(d)21 .....	.....	87-6,93-5	
tax status .....	.....	.....	37-24,43-16,70-18	
Spouses				
marital status determined	71.01(8) .....	.....	43-21	
residency (see "Domicile")				
refund set-off	71.80(3) .....	.....	
Standard deduction				
1986 .....	.....	.....	43-11,49-2	
1987	71.05(22)(c) .....	.....	52-1	
1988-1998	71.05(22)(d) .....	.....	52-2	
1999 (indexed)	71.05(22)(ds) .....	.....	104-13	
2000	71.05(22)(dp)1 .....	.....	116-7	
2016	71.05(22)(dp)2 .....	.....	189-5	
allocation for married persons - 1983-1985 .....	.....	.....	33-12	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Standard deduction - continued				
dependent on other taxpayer's return	71.05(22)(f) .....	.....	43-54,109-5	
limited to earned income	71.05(22)(f) .....	.....	54-29	
receiving scholarship or fellowship .....	.....	.....	57-12	
election when itemizing federal	71.05(22)(a)			
fiscal filer	71.05(22)(e) .....	.....	43-54	
indexed - 2001 and thereafter	71.05(22)(dt) .....	.....	116-7,162-11	
married filing separately	71.05(22)(d)			
married persons				
1987	71.05(22)(c) .....	.....	52-1	
1988	71.05(22)(d) .....	.....	52-2	
nonresidents and part year residents	71.05(22)(g),(h) .....	.....	43-54,116-7	
not allowed	71.05(22)(b)			
Standard mileage rate (see "Transportation expense")				
State historical rehabilitation credit (see "Historic rehabilitation credit")				
State teachers' retirement fund (see "Retirement funds exempt")				
State treasurer - failure to refund	71.74(13)(b)			
Statute of limitations - assessments and refunds	71.74(8),71.77 .....	.....	.....	A3
4 years	71.77(2)	2.105		
4 years - no notification of IRS adjustments - 1987 and thereafter ..	71.76,71.77(7)(b)	2.105	52-34,57-13,92-20	
6 years	71.77(7)(a)	2.105		
10 years - federal abstract or 2 years after federal determination final - effective through 1986 .....	.....	.....	33-35,57-13	
adjustments to partnership basis .....	.....	.....	29-2	
computing starting date	71.77(8) .....	.....	69-16,74-21	
credits	71.74(8),71.77(2) .....	.....	62-46	
earned income credit .....	.....	.....	123-29	
extensions	71.77(5) .....	.....	69-16	
fraud cases - no limit	71.77(3)			
Stock and stock rights distributions (see "Corporate distributions")				
Stock options	71.04(1)(a),71.08(1)(bm) .....	.....	35-16,37-23,40-3,43-9, 62-12,103-37 50-9	
Straddles and regulated futures contracts (also see "Section 1256 contracts") .....	.....	.....
Subchapter S corporation (see "Tax-option (S) corporation")				
Subpoenas	71.74(2)(b)			
Supplemental security income (see "Social security and supplemental security income")				
Supplemental unemployment benefit				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
paid to nonresident .....	.....	.....	47-22	
repayment - deduction allowed for nonresidents - effective 2000	71.05(6)(a)12 .....	.....	116-10	
Support				
farmland preservation income	71.58(7) .....	.....	P503	
homestead credit income	71.52(6)			
personal exemptions (see "Personal exemptions")				
Surtax (1983 tax year) .....	.....	.....	33-7,34-1,35-1,37-23,40-3	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
T				
Tax amnesty				
available 9-15-85 through 11-22-85.....	.....	.....	43-7,44-1,45-1	
available 6-15-98 through 8-14-98.....	.....	.....	104-42,107-1,108-1,110-1, 112-12,115-3	
Tax Appeals Commission				
appeal procedure	71.88(2),71.89,73.01(5) ..	1.14	P507	
filing fee increased to \$25 - effective 12-1-97.....	73.01(5)(a).....	.....	104-42	
class action claims .....	.....	.....	101-13	
department nonacquiescence with decision	73.01(4)(e).....	.....	24-19	
hearings	73.01(3).....	.....	52-33	
powers	73.01(4).....	.....	
waiver of disclosure.....	71.89(2).....	.....	
Tax avoidance transactions and voluntary compliance tax shelters				
programs	71.805 .....	.....	154-9,156-1	
Tax bills (see "Notices")				
Tax computed by department				
due date	71.03(4) 71.03(8)I	.....	
Tax districts	73.05	1.01	56-12	
Tax-exempt organizations and trusts .....	.....	.....	31-12,33-19,52-22,52-23, 52-24,52-25,53-3,54-31, 54-32,54-33,56-22,57-16, 62-35,104-9,P102	
Tax-option (S) corporation	71.34(2) .....	.....	
1989 and thereafter	71.34(1g)(d).....	.....	62-35	
accounting periods	71.22(10).....	.....	55-2	
exempt bond interest.....	71.34(1),71.36(1m).....	.....	96-24	
extension of time to file .....	.....	.....	55-3,P401	
federal law changes adopted - 1997 and thereafter.....	71.122,71.125(2).....	.....	104-9	
imposition of additional tax	71.35 .....	.....	56-21	
income or loss computation.....	.....	.....	56-20	
Internal Revenue Code defined .....	.....	.....	56-19	
manufacturer's sales tax credit.....	71.28(3),71.34(1)(e).....	2.11	63-13	
pre-1979.....	.....	.....	P102	
taxes paid to other states	71.07(7)	2.955	85-21	
Tax paid to other states	71.07(7),71.76	2.955	9-2,12-2,22-7,49-3,53-12, 68-14,85-21,88-18,89-15, P125	
allowed to resident partners of a partnership - effective 1-1-02	71.07(7)(b).....	.....	126-4	
capital gain and capital loss carry forward	71.07(7) .....	.....	89-15	
Illinois replacement tax.....	.....	.....	190-6	
limited liability company	71.07(7)(b).....	.....	97-8,99-2	
Schedule OS-E .....	.....	.....	155-2	
Tax preparer penalties.....	71.83(2)(a)2,(b)4	.....	
Tax rates				
1982-1985.....	.....	.....	30-1,34-2,39-1	
1986.....	71.09(1e),(1f).....	.....	43-22	
1987-1997	71.06(1),(2).....	.....	52-7,62-7	
1998 and 1999	71.06(1),(2),(2e).....	.....	104-10,109-4,112-3	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Tax rates - continued				
2000	71.06(1n),(2)(e),(f), (2s)I	.....	116-5	
2001 - 2012.....	71.06(1p),(2)(g),(h), (2s)(d)	.....	116-6	
2013 and thereafter	71.06(1q),(2)(i),(j).....	.....	180-11,184-9	
indexed	71.06(2e) .....	.....	104-10,116-7,126-4	
minimum tax.....	71.08 .....	.....	24-8,26-2,28-A2	
top rate increased .....	.....	.....	162-12	
Tax recovery - exclusive jurisdiction of small claims court - removed	799.01(2),943.51(6) .....	.....	62-48	
Tax sheltered annuity (also see "Retirement funds exempt") .....	.....	2.94	P126	
Taxable year.....	71.01(12) .....	.....	43-54,62-3,69-4	
Taxes deducted by a fiduciary - 1987 and thereafter	71.05(6)(a)13.....	.....	52-5	
Taxes eliminated as itemized deduction .....	.....	.....	13-A2,16-1	
Taxpayer assistance.....	.....	.....	139-9	
Taxpayer elections .....	.....	.....	48-14	
Telecommuting.....	.....	.....	171-13	
TeleFile .....	.....	.....	103-1,106-5,110-5,133-3, 137-17	
discontinued for income tax returns.....	.....	.....	158-1	
expanded for 2002 tax returns.....	.....	.....	133-3	
Temporary recycling surcharge	77,subch.VII .....	.....	73-31,74-1,75-1,P400	
computation of net business income .....	.....	.....	76-17	
deductibility for Wisconsin purposes .....	.....	.....	76-15	
due date	77.947 .....	.....	83-9	
effective date - rate modification.....	77.945 .....	.....	83-10	
estimated payments .....	.....	.....	76-17,83-9	
exception	77.94(1)(b).....	.....	83-10	
exempt organizations - no unrelated business income .....	.....	.....	76-18,81-28	
expiration of - effective for tax years ending on or after 4-1-99 .....	.....	.....	112-1,118-1	
individual retirement arrangements .....	.....	.....	81-28	
members of certain religious groups .....	.....	.....	76-18	
exempt - 1992 and thereafter	77.92(5) .....	.....	77-10	
partnerships	77.92(4),(4m),(5).....	.....	81-20	
modified definitions - 1993 and thereafter	77.92(4m) .....	.....	83-9	
rates reduced - 1998 and thereafter .....	.....	.....	107-1,112-3	
replaced with recycling surcharge	subch.VII of ch. 77 .....	.....	116-15	
types of business activity.....	77.93 .....	.....	85-32	
Timely filed defined	71.80(18)	1.14,2.12	59-16,145-7	
Topical and Court Case Index .....	.....	.....	70-1,75-3,111-8,115-8, 118-5,123-5,128-17,129-5, 130-10,132-12,133-22, 134-12,146-27	
Transactions without economic substance .....	.....	.....	160-12	
Transitional adjustments				
changing basis assets	71.05(13)(a)2			
constant basis assets	71.05(13)(a)3			
federal basis differs from Wisconsin.....	71.05(10)(e)		43-54	

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Transportation expense standard mileage rate.....	.....	.....	63-3,69-3,74-10,79-7,84-8, 89-9,94-4,94-10,99-6, 99-14,103-10,111-6, 115-6,118-13,122-9, 123-12,127-8,128-11, 132-12,133-10,136-10, 137-11,140-12,141-14, 145-3,146-1,149-3,150-7, 153-4,157-2	
Travel expenses (also see "Business expenses").....	.....	.....	7-5,16-6,20-3,21-3,43-14, 45-4,48-22,49-2,52-4	
Trusts - court jurisdiction	71.14(2) .....	.....	62-6	
Trusts - designated settlement fund	71.01(5) .....	.....	84-17	
Trusts - qualified subchapter S - filing requirements	71.13(1),71.17(5) .....	.....	68-26	
Trusts - situs and resident status.....	71.14(2),72.27(1) .....	.....	134-28	
Trusts - tax on accumulation distributions.....	.....	.....	47-22	
Trusts - taxation generally	71.04(4),71.04(1)(b)1 .....	.....	134-28	
Trusts - taxation if ESBT or QSST elections are made	71.04(4),71.125(2), 71.25(2) .....	.....	134-28	
Tsunami victims .....	.....	.....	141-1	
U				
Underpayment interest - 12% - 1988 and thereafter .....	.....	.....	59-12	
adjustments to interest	71.09(1)(am) .....	.....	94-21	
affected by school property tax credit elimination - 1999 .....	.....	.....	118-8	
amended returns - federal 30% bonus depreciation .....	.....	.....	133-16	
penalty - 12% - through 1987	71.84(1) .....	.....	8-2,19-1,23-8,28-2,47-22	
waiver of interest on underpayment of estimated tax.....	71.09(11)(c) to (g), 71.84(1) .....	.....	61-17,94-33,162-21,189-7	
farmers and fishers (2012 returns) .....	.....	.....	178-3	
Unemployment compensation .....	.....	.....
farmland preservation income (see "Farmland preservation credit")	.....	.....
homestead credit income (see "Homestead credit")	.....	.....
husband-wife allocation .....	.....	.....	13-A3,18-2	
modification	71.05(6)(b)8 .....	.....	52-5	
nonresidents and part-year residents .....	.....	.....	26-15	
taxability	71.05(6)(b)8 .....	.....	52-5,54-2	
United States government obligations, sale of (see "Gain or loss, U.S. government obligations")	.....	.....
United States interest on bonds (see "Interest income")	.....	.....
Use tax (see "Sales/use tax reporting")	.....	.....
V				
Veteran employment credit (2012 returns).....	71.07(6n) .....	.....	175-5,180-13	
Veterans and surviving spouses property tax credit.....	.....	.....	144-8,145-10,146-4,146-26, 154-13,180-7	
Veterans' pensions and disability payments .....	.....	.....
farmland preservation income (see "Farmland preservation credit")	.....	.....

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Veterans' pensions and disability payments - continued homestead credit income (see "Homestead credit")				
Voluntary compliance (tax shelters) .....	.....	.....	155-8,155-31,156-1	
Voluntary disclosure additional taxes or excessive credits .....	.....	.....	101-25,142-1,142-24, 147-6,147-31,151-30,177-1	
foreign bank accounts .....	.....	.....	164-1	
late filed and unfiled returns .....	.....	.....	90-2,101-25,101-28,124-9, 129-9,134-16,138-13,142-1, 142-27,147-6,147-34,151-33, 170-1,177-1	
W				
Waivers				
statute of limitations	71.77(5) .....	.....	9-7	
Waste treatment facilities	71.05(11)(a),(b) .....	.....	48-15	
related provisions revised - effective 1-1-02	71.05(11)(b) .....	.....	126-4	
Water consumption credit - 2010 to 2013	71.07(5rm) .....	.....	167-10,180-13	
Welfare payments				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
Whole dollars (see "Rounding")				
Wife (see "Spouses")				
Windfall profits tax .....	.....	.....	20-2,21-3	
Wisconsin net operating loss (see "Net operating loss")				
Wisconsin Works program payments .....	.....	.....	106-6	
Withholding tax				
additional amounts withheld	71.64(2)(a)			
death benefit payments .....	.....	2.93		
deceased employee wages .....	.....	2.93		
electronic filing of W-2s .....	.....	.....	149-3	
electronic funds transfer (also see "Electronic funds transfer (EFT)")	.....	.....	84-5,140-13	
exemption - agricultural labor	71.63(6)(b)			
exemption certificates .....	.....	.....	44-2,48-4,50-1,53-5,58-6, 106-5	
exemption - no tax liability	71.66(3)	2.92	52-34	
exemption - prepaid taxes	71.09(15)(a)			
exemption - working families tax credit .....	.....	.....	106-2	
exemptions allowed	71.66(2)	2.92	12-5	
inmates withholding and wage statements	71.64(8)(c) .....	.....	33-35	
lottery withholding	535.30(5) .....	.....	55-2,56-34,56-35	
marital income allocation - 1986 and thereafter	71.64(1)(c) .....	.....	52-34	
military retirement pay - voluntary withholding .....	.....	.....	42-3	
noncash fringe benefits .....	.....	.....	42-2	
nonresident members of pass-through entities .....	.....	.....	145-18,146-11,148-18, 150-8	
nonresidents	71.64(6)			
officer liability	71.83(1)(a)3,(b)2,3 .....	.....	43-46	
pari-mutuel wager winnings	71.67(5) .....	.....	56-35	
penalty	71.83(1)(b)4			

	Statute	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Withholding tax - continued				
pensions.....	71.64(3)	2.90	33-36	
sick pay	71.64(3) .....	.....	47-8	
speakers .....	.....	.....	138-16,P508	
tables .....	.....	.....	53-1,55-1	
revised - effective 4-1-14.....	.....	.....	183-1,184-1	
revised - effective 7-1-00.....	71.64(9)(b)2.....	.....	116-20,118-3,119-8,121-1	
waivers.....	71.64(8) .....	.....	167-6,180-13	
Woody biomass harvesting and processing credit - 2010 to 2014	71.07(3rm) .....	.....	
Workers compensation				
farmland preservation income (see "Farmland preservation credit")				
homestead credit income (see "Homestead credit")				
income tax, not included.....	.....	.....	2-3	
Working families tax credit - 1998 and thereafter.....	71.07(5m),71.10(4)(du)...	.....	104-12,106-2,111-3,112-3, 112-7,135-9	
Writ of mandamus - effective 7-31-81 through 4-29-86.....	.....	.....	24-6	

ADDENDUM

To Individual Income Tax Topical Index

Attorney Generals' Opinions